IN THE HIGH COURT OF MEGHALAYA

WRIT PETITION CIVIL NO. 186 OF 2021

IN THE MATTER OF:

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA

…PETITIONER

VERSUS

STATE OF MEGHALAYA AND ORS.

…RESPONDENT

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SYNOPSIS

The Petitioner is constrained to prefer the present writ petition, being aggrieved by the amendment made by the Respondent No. 2, by way of notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as "**Impugned Amendment Rules**". By way of the First Impugned Amendment Rules, the Respondent No. 2 has introduced a monopolistic '*license to establish and work*' a central bonded warehouse in the State of Meghalaya ("**CBW license**"), to be granted to a private entity

Mayor

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for a substantial period of 10 years, in complete contravention of Articles 14 and 19 of the Constitution of India and the provisions of the Meghalaya Excise Act (Assam Act of 1910, as adopted by Meghalaya) ("**Meghalaya Excise Act**").

It is submitted that Rule 44 introduced by way of the First Impugned Amendment Rules provides that "*On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.*". In consonance with the above, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondents have disentitled Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and in turn have vested such right with the Central Bonded Warehouse. The effect of such an amendment is that for a period of 10 years (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW license holder (as opposed to purchasing liquor directly from bottlers or manufactories) and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW license holder, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 1 April 2021, granted such CBW license to a private entity, i.e. the Respondent No. 3. In effect, the Respondent No. 1 has vested the Respondent No. 3 with an exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya, and that too for a substantial period of 10 years. It is humbly submitted that the

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vesting of such a monopolistic license in a private entity in the trade in liquor is contrary to the provisions of the Meghalaya Excise Act. In this regard, it is submitted that by way of Section 19 of the Meghalaya Excise Act, the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs, and no such similar enabling provision exists in the Meghalaya Excise Act in relation to foreign liquor. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Accordingly, inasmuch as the Respondent No. 2 has amended the Bonded Warehouse Rules, to include a monopolistic license in trade in foreign liquor, the same is in the teeth of the provisions of the Meghalaya Excise Act, and specifically, Section 19 thereof. In addition to the above it is humbly submitted that while the Respondent No. 2 has stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has grossly exceeded the powers granted to it under Section 36. In this regard, it is humbly submitted that Section 36(1) merely entitles the state government to "*...make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of

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Sections 36(2), 36(3) or 36(4) permit the Respondent No. 2 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. Accordingly, the Impugned Amendment Rules have been passed in excess of jurisdiction and are thus liable to be quashed.

In addition to the above, the Impugned Amendment Rules are discriminatory and thus violative of Article 14 of the Constitution of India, 1950 ("**the Constitution**"). It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others who are likely placed. In this regard it is submitted that prior to introduction of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW license holder and have been disallowed from sourcing liquor directly from manufacturers, bottlers or suppliers. As a result of the existence of multiple bonded warehouse licensees in the state, there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules arbitrarily disturbs the equilibrium created by market forces. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution.

Additionally, it is submitted that the Respondent No. 2 has failed to appreciate that creation of monopoly in favour of a private entity is not permitted in the trade in liquor. The Hon'ble Supreme Court in *Kerala Bar Hotels* v. *State of Kerala,* (2015) SCC Online SC 1385, while elucidating upon

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its judgment in *Khoday Distilleries and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574, had envisaged three situations of trade in liquor. The first one is a situation of complete prohibition by the State, the second, a State monopoly i.e. monopoly vested in the State or its instrumentalities and the third where the State divests with its privilege to trade in liquor in favour of private individuals. It was held by the Hon'ble Supreme Court that in the third situation when the state divests with its privilege in favour of private individuals, rights under Article 14 come into play and everyone has an equal right to participate in the trade in liquor. Therefore, creation of a monopolistic CBW license is completely contrary to the aforementioned decision of the Hon'ble Supreme Court. Moreover, the creation of such license falls foul of Article 14 of the Constitution as well, inasmuch as it disallows an equal right to participate in the trade in liquor to those equally placed.

It is submitted that trade in liquor is completely regulated by state governments and therefore, in the absence of permissions / licenses from the state governments, private entities are not permitted to trade in liquor. Therefore, by creation of monopoly, the members of the Petitioner who are the suppliers of foreign liquor are left with no option but to deal with the monopolistic licensee appointed by the State Government. In the absence of appropriate checks and balances, the monopolistic entity would have enormous powers to disrupt the market forces in trade of liquor in the state of Meghalaya. Additionally, the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms (which in the present case it has already started indulging in). It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this

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account as well, the Impugned Amendment Rules are liable to be struck down.

Additionally, it is submitted that the Impugned Amendment Rules are manifestly arbitrary, inasmuch as the same are wholly unguided and leave untrammelled discretion in the hands of the CBW license holder. In this regard it is submitted that the Impugned Amendment Rules do not (i) lay down material stipulations such as profit margins that may be retained by the CBW licensee, or (ii) lay down guidelines for the manner in which the CBW licensee may procure stocks. Moreover, the Impugned Amendment Rules have been passed without any definitive determining principles and in fact, leave to the discretion of the CBW licensee, significant matters of distribution and supply policy that ought to be determined by the State. In the absence of key provisions stipulating the mechanism of price determination and maintenance and demand of stocks, the CBW licensee is at liberty to adopt procurement norms and price structures at its whims and caprices, and to the prejudice of suppliers such as the members of the Petitioner. On this account as well, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court as being manifestly arbitrary and thus contrary to Article 14 of the Constitution.

Filed by:

(Amit Goyal)
Advocate

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LIST OF DATES

Date	Particulars
15.10.2020	Respondent No. 2 issued the Impugned Amendment Rules amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) and the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya), *inter alia* introducing a monopolistic '*license to establish and work*' a central bonded warehouse ("**CBW**") in the state of Meghalaya, to be granted to a private entity for a substantial period of 10 years.
18.11.2020	Respondent No. 2 released a Notice Inviting Tender, inviting interested parties to submit tenders for operating the CBW for supply of liquor to all bonded warehouses located in the state of Meghalaya.
01.04.2021	Respondent No. 3 was awarded the license to establish and work the CBW w.e.f. 1 April 2021.
April – May 2021	Respondent No. 3 issued various letters to member companies of the Petitioner *inter alia* asking them to finalize cost cards for sale of stock to Respondent No. 3, while reserving exorbitant margins approximately in the range of 25%, including for itself.
04.05.2021	Respondent No. 2 issued a notification, stating that the CBW would be functional with effect from 1 June 2021, and directed that "*all future import permits would have to be obtained from*" Umpohliew "*through the office of the Excise Commissioner*".
13.05.2021	The Petitioner, on behalf of its members, submitted a representation to the Respondent No. 2, *inter-alia* requesting it to refrain from introducing the CBW in the liquor supply chain, pending discussions with the liquor industry, and *inter alia* highlighted various concerns.
24.05.2021	As the Petitioner did not receive any response to its letter dated 13 May 2021, it issued a representation to the Hon'ble Chief Minister of Meghalaya, reiterating the points and concerns raised in its letter dated 13 May 2021.
25.05.2021	The Respondent No. 2 issued a notification, stating that the operations of the CBW were kept in abeyance till all requirements

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	compliances were met and till further orders, due to the pending inspection and readiness survey of Respondent No. 3, which could not be completed on account of the Covid-19 pandemic.
June 2021	Certain member companies of the Petitioner received emails / letters from Respondent No. 3, *inter alia* stating that the CBW was commencing operations shortly. By way of such letters, Respondent No. 3 reiterated its request for finalization of the costs cards, while continuing to demand exorbitant profit margins for itself.
10.06.2021	Respondent No. 1 issued its response to the Petitioner's letter dated 24 May 2021 whereby it *inter alia* sought to justify (i) the creation of a CBW and (ii) the State of Meghalaya's decision not to stipulate any margins payable to the CBW licensee, *inter alia* on the ground that the same should be regulated "*purely on free market play*".
29.06.2021	Respondent No. 2 issued a letter to Respondent No. 3 in supersession of its earlier notification dated 25 May 2021, permitting Respondent No. 3 to "*apply for Import Permits on pre-payment of Import Pass Fee, Literage Fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported-transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.*"
12.07.2021	Hence the present petition

Filed by:

(Amit Goyal)
Advocate

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IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

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IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. 186 OF 2021
CATEGORY:
CODE:

To,

The Hon'ble Mr. Justice Biswanath Somadder, the Chief Justice of the Hon'ble Meghalaya High Court and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF:

An application under Article 226 of the Constitution of India for writ in the nature of Certiorari and/or Mandamus and/or any other appropriate writ, order or direction.

-AND –

IN THE MATTER OF:

Violation of fundamental, constitutional and other legal rights of the Petitioner and its members.

-AND –

IN THE MATTER OF:

Notifications dated 15.10.2020 amending the Meghalaya Bonded Warehouses Rules (Assam Warehouses Rules, 1965, as adapted

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Meghalaya) and the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya)

-AND-

IN THE MATTER OF:

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
A company registered under the Companies Act, 1956 having its registered office at 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Ms. Nita Prannath Kapoor, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA**

   Represented through Principal Secretary, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya

2. **COMMISSIONER OF EXCISE,**
   Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE,**

   Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

MOST RESPECTFULLY SHOWETH:

Preliminary submissions:

The Petitioner is constrained to prefer the present writ petition, being aggrieved by the amendment made by the Respondent No. 2, by way of

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notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as "**Impugned Amendment Rules**". By way of the First Impugned Amendment Rules, the Respondent No. 2 has introduced a monopolistic '*license to establish and work*' a central bonded warehouse in the state of Meghalaya ("**CBW license**"), to be granted to a private entity for a substantial period of 10 years, in complete contravention of Articles 14 and 19 of the Constitution of India and the provisions of the Meghalaya Excise Act (Assam Act of 1910, as adopted by Meghalaya) ("**Meghalaya Excise Act**").

Copies of the Notification dated 15 October 2020, bearing no. ERTS (E) 49/2020/36 and Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/37 are annexed herewith and marked as **Annexure- I & II** respectively.

2. It is submitted that Rule 44 introduced by way of the First Impugned Amendment Rules provides that "*On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.*". In consonance with the above, by way of Clauses 2, 3 and 4 of the Second

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Impugned Amendment Rules, the Respondents have disentitled Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and in turn have vested such right with the Central Bonded Warehouse. The effect of such an amendment is that for a period of 10 years (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW license holder (as opposed to purchasing liquor directly from bottlers or manufactories) and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW license holder, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 1 April 2021, granted such CBW license to a private entity, i.e. the Respondent No. 3. In effect, the Respondent No. 1 has vested the Respondent No. 3 with an exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya, and that too for a substantial period of 10 years. It is humbly submitted that the vesting of such a monopolistic license in a private entity in the trade in liquor is contrary to the provisions of the Meghalaya Excise Act. In this regard, it is submitted that by way of Section 19 of the Meghalaya Excise Act, the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs, and no such similar enabling provision exists in the Meghalaya Excise Act in relation to foreign liquor. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Accordingly, inasmuch as the Respondent No. 2 has amended the Bonded Warehouse Rules, to include a monopolistic license in trade in foreign

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liquor, the same is in the teeth of the provisions of the Meghalaya Excise Act, and specifically, Section 19 thereof. In addition to the above it is humbly submitted that while the Respondent No. 2 has stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has grossly exceeded the powers granted to it under Section 36. In this regard, it is humbly submitted that Section 36(1) merely entitles the state government to "*...make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of Sections 36(2), 36(3) or 36(4) permit the Respondent No. 2 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. Accordingly, the Impugned Amendment Rules have been passed in excess of jurisdiction and are thus liable to be quashed.

3. In addition to the above, the Impugned Amendment Rules are discriminatory and thus violative of Article 14 of the Constitution of India, 1950 ("**the Constitution**"). It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others who are likely placed. In this regard it is submitted that prior to introduction

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of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW license holder and have been disallowed from sourcing liquor directly from manufacturers, bottlers or suppliers. As a result of the existence of multiple bonded warehouse licensees in the state, there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules arbitrarily disturbs the equilibrium created by market forces. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution.

Additionally, it is submitted that the Respondent No. 2 has failed to appreciate that creation of monopoly in favour of a private entity is not permitted in the trade in liquor. The Hon'ble Supreme Court in ***Kerala Bar Hotels v. State of Kerala, (2015) SCC Online SC 1385***, while elucidating upon its judgment in ***Khoday Distilleries and Ors. v. State of Karnataka and Ors., (1995) 1 SCC 574***, had envisaged three situations of trade in liquor. The first one is a situation of complete prohibition by the State, the second, a State monopoly i.e. monopoly vested in the State or its instrumentalities and the third where the State divests with its privilege to trade in liquor in favour of private individuals. It was held by the Hon'ble Supreme Court that in the third situation when the state divests with its privilege in favour of private individuals, rights under Article 14 come into play and everyone has an equal right to participate in the trade in liquor. Therefore, creation of a monopolistic CBW license is completely contrary to the aforementioned

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decision of the Hon'ble Supreme Court. Moreover, the creation of such license falls foul of Article 14 of the Constitution as well, in as much as it disallows an equal right to participate in the trade in liquor to those equally placed.

4. It is submitted that trade in liquor is completely regulated by State governments and therefore, in the absence of permissions / licenses from the state governments, private entities are not permitted to trade in liquor. Therefore, by creation of monopoly, the members of the Petitioner who are the suppliers of foreign liquor are left with no option but to deal with the monopolistic licensee appointed by the State Government. In the absence of appropriate checks and balances, the monopolistic entity would have enormous powers to disrupt the market forces in trade of liquor in the state of Meghalaya. Additionally, the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms (which in the present case it has already started indulging in). It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this account as well, the Impugned Amendment Rules are liable to be struck down.

5. Additionally, it is submitted that the Impugned Amendment Rules are manifestly arbitrary, inasmuch as the same are wholly unguided and leave untrammelled discretion in the hands of the CBW license holder. In this regard it is submitted that the Impugned Amendment Rules do not (i) lay down material stipulations such as profit margins that may be retained by the CBW licensee, or (ii) lay down guidelines for the manner in which the CBW licensee

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may procure stocks. Moreover, the Impugned Amendment Rules have been passed without any definitive determining principles and in fact, leave to the discretion of the CBW licensee, significant matters of distribution and supply policy that ought to be determined by the State. In the absence of key provisions stipulating the mechanism of price determination and maintenance and demand of stocks, the CBW licensee is at liberty to adopt procurement norms and price structures at its whims and caprices, and to the prejudice of suppliers such as the members of the Petitioner. On this account as well, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court as being manifestly arbitrary and thus contrary to Article 14 of the Constitution.

Parties:

6. That the Petitioner is a registered company under Section 25 of the Companies Act, 1956. The Petitioner is a representative body of the international spirits and wine companies having business establishments in India. The Petitioner serves as a platform to represent the interest of its members before various fora. The members of the Petitioner supply various brands of Indian Made Foreign Liquor and Bottled-in-Origin (BIO) including Mcdowell's No.1, Black & White, Johnnie Walker, Signature, Royal Stag, Imperial Blue, Blenders Pride, Chivas Regal, Teachers, Jack Daniels, etc. The present petition is being filed on behalf of the Petitioner by Ms. Nita Prannath Kapoor, who has been duly authorized to file and maintain the present proceedings. As per the constitutional document of the Petitioner, the Petitioner acts as a platform to represent the interests of its members before various fora. The Petitioner had also made representations before the

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Respondents for and on behalf of its members in relation to the Impugned Amendment Rules.

7. That the Respondent No. 1 is the State of Meghalaya through the Principal Secretary, Excise, Registration, Taxation and Stamps Department ("**Respondent No. 1**" / "**State of Meghalaya**"), being the nodal authority responsible for the affairs of Respondent No. 2. Respondent No. 2 is the Commissioner, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya ("**Respondent No. 2**" / "**Excise Commissioner**"). It is submitted that Impugned Amendment Rules have been issued by the office of the Respondent No. 2. Both Respondent No. 1 and Respondent No. 2 have their offices at the address as mentioned in the memo of parties. Further, both Respondent Nos. 1 and 2 are state within the meaning of Article 12 of the Constitution of India. The Respondent No. 3 is the entity which has been granted the CBW license by the Respondent No. 2 w.e.f. 1 April 2021.

Facts:

8. It is submitted that trade in liquor in the state of Meghalaya is regulated under the Meghalaya Excise Act, and the underlying rules. It is in terms of the Meghalaya Excise Act and the underlying rules that the Respondents Nos. 1 & 2 issue various licenses in order to permit and facilitate trade in liquor in the state of Meghalaya.

9. It is submitted that on 15 October 2020, the Respondent No. 2 amended the Bonded Warehouse Rules, framed by the State of Meghalaya under the Meghalaya Excise Act, by way of a notification of even date. The First Impugned Amendment Rules, by virtue of Rule 2(iia), stipulated the creation

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/ appointment of a Central Bonded Warehouse ("**CBW**") in the state of Meghalaya. The said warehouse is defined under the First Impugned Amendment Rules in the following terms:

> *"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, beer, wine, BIO etc., imported on pre-payment of excise or ad valorem duty, import pass fee or transport pass fee and literage fee are kept for eventual removal to bonded warehouses as provided for in the Meghalaya Bonded Warehouse Rules."*

10. By way of the Impugned Amendment Rules, the Respondent No. 2 has substantially altered the extant regime of distribution, supply and sale of foreign liquor in the state of Meghalaya. In terms of the provisions of the Bonded Warehouse Rules (as they stood prior to issuance of the Impugned Amendment Rules), Bonded Warehouse licensees were permitted to lift foreign liquor directly from various manufactories / bottlers / suppliers, and sell the same onwards to retailers. However, by way of the First Impugned Amendment Rules, the State of Meghalaya has *inter alia* inserted Rule 44 (14) in the Bonded Warehouse Rules, which provides as follows:

> *"(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc."*

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As is evident from the extract above, in a marked departure from the extant regime, the Bonded Warehouse licensees in the state of Meghalaya would now be constrained to procure foreign liquor solely from the CBW licensee, and the liquor manufacturers / suppliers would be compelled to sell their stocks only to the CBW licensee. Additionally, in terms of Rule 44(4) of the First Impugned Amendment Rules, the CBW license is to be issued with a tenure of 10 years, extendable at the instance of the Respondent No. 2.

11. In addition to the above, it is relevant to note that there are no checks and balances put in place. This will result in unregulated and unhindered rights vested in the CBW licensee to adversely affect the trade in liquor in the State of Meghalaya and various other entities, individuals involved thereto. While in terms of Rule 44(10) inserted by the First Impugned Amendment Rules, the CBW licensee was to maintain a minimum stock of all brands for three months at any point in time, the said rules conspicuously do not contain any guidelines or stipulations as regards the manner in which the stocks are to be procured or maintained by the CBW licensee. The said Rules are also silent on who would determine these minimum stocks and the process or the criteria that would be used for determining such minimum stocks. Further, there have been no consultations in terms of maintaining such minimum stocks by the CBW and its possible impact on supply chain of the member companies of the Petitioner. Similarly, the First Impugned Amendment Rules are also completely silent as regards the profit margin that the CBW licensee would be entitled to retain. This is in stark contrast with the stipulation of an 8% minimum profit margin provided by the First Impugned Amendment Rules in the case of Bonded Warehouse licensees in the state.

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12. In terms of the Rule 44(2) of the First Impugned Amendment Rules, a license for establishment and working of the CBW was to be issued by the Respondent No. 2 to any individual / partnership firm / company, through a competitive bidding process. Pursuant thereto, the Respondent No. 2 released a Notice Inviting Tender on 17 November 2020 ("**NIT**"), inviting interested parties to submit tenders for operating the CBW for supply of liquor to all bonded warehouses located in the state of Meghalaya. Pertinently, the tender floated by Respondent No. 2 pursuant to the NIT restricted the submission of bids to individuals / partnership firms / companies dealing in the liquor trade from within the state of Meghalaya, in the following terms:

> *"In view of Meghalaya Industrial and Investment Promotion Policy (MIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya."*

Further, in line with Rule 44(4) of the First Impugned Amendment Rules, the Special Terms & Conditions of the tender *inter alia* stipulated as follows:

> *"The Tender Contract period shall be for 10 (ten) years, which may be extended at the sole discretion of the State Government depending on the satisfactory performance of the contract at the same terms and conditions of the tender or as deemed fit by the Government."*

From a perusal of the aforesaid terms of the tender, it is apparent that the State of Meghalaya has vested the CBW license upon a single private entity.

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for a prolonged period of 10 years, and that too only upon a "*bona-fide permanent resident*" of the state of Meghalaya. The said license period is substantially longer than any other license envisaged under the Meghalaya Excise Act and the underlying rules. Moreover, the above provision vests the State Government with unfettered right to extend the CBW license of the central bonder (Respondent No.3 in this case) after 10 years at its sole discretion on the 'satisfactory performance' of the CBW. There are no guidelines of what 'satisfactory performance' means, and even otherwise, this unilateral decision-making is arbitrary and prone to favouritism.

Copies of the Notice Inviting Tender dated 18 November 2020 and tender floated by the Respondent No. 2 are annexed hereto and marked as **Annexure- III & IV** respectively.

13. In addition to the above, it is relevant to note that the Respondent No. 2 also amended the Excise Rules framed by the State of Meghalaya under the Meghalaya Excise Act, by way of the Second Impugned Amendment Rules. In terms of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has in effect disentitled the Bonded Warehouses in the state of Meghalaya from the import of foreign liquor, and has instead vested such right with the CBW.

14. It is reliably learnt by the Petitioner that in response to the NIT, only 3 partnership firms, including the Respondent No. 3 ("**Umpohliew**" / "**CBW licensee**"), submitted their bids to Respondent No. 2.

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15. The aforementioned tender process comprised of two stages, i.e. (i) a Technical Bid, and (ii) Price Bid. Upon evaluation of the bids received, only Umpohliew cleared the Technical Bid stage, and qualified for the Price Bid. It is verily believed that only Umpohliew's bid was found to be technically responsive, and accordingly Umpohliew was awarded the CBW license w.e.f. 1 April 2021 ("**License**") for a period of 1 year. Coincidentally, only one bidder in the entire state of Meghalaya satisfied the technical criteria prescribed for the CBW license, when it was supposed to be a 'competitive bidding process'.

16. Relevantly, from information available in the public domain, the Petitioner has learnt that the aforesaid NIT was challenged before this Hon'ble Court by way of a writ petition filed by an interested bidder from outside of Meghalaya, thereby challenging the eligibility criteria laid down in the NIT that participants must be residents of the State of Meghalaya inter alia on the grounds that the stipulation in the NIT was contrary to Articles 14 and 19 of the Constitution, as well as Clause 44(2) of the First Impugned Amendment Rules. This Hon'ble Court disposed of the said writ petition on 16 December 2020, on a statement made by the respondents in that petition, viz., State of Meghalaya, that bid documents cannot be denied to anyone and that the petitioner therein would be provided the bid documents on payment of fee. However, this Hon'ble Court did not consider the challenge to the conditions of the NIT in its final order, and a direction was given to the Excise Department to accept and consider the bid of the petitioner therein, along with other participants. Pertinently, none of the members of the Petitioner were a party to this writ petition, however, it is amply clear that while the petitioner in the said writ petition was allowed to participate in the bidding process on account of directions from this Hon'ble Court, other interested

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participants who did not approach this Hon'ble Court would have been deprived of their right to participate in the bidding process.

A copy of the order dated 16 December 2020 passed by this Hon'ble Court in the aforesaid writ petition is annexed hereto and marked as **Annexure-V**.

17. The Petitioner has learnt that the constituents of Umpohliew also own and control various bottling units, Bonded Warehouses as well as retail outlets in the state of Meghalaya and therefore, there shall always be a conflict of interest and a possibility of brand influencing / pushing by entering into exclusive arrangements with certain brands at the cost of exclusion of others.

conflict of interest

18. Additionally, it is relevant to note that the License granted to the Respondent No. 3 was completely silent on the profit margins that it would be entitled to, for operating and working the License.

A copy of the CBW license dated 1 April 2021 granted to Umpohliew (as received by some member companies from Umpohliew) is annexed hereto and marked as **Annexure-VI**.

19. After issuance of the License, Umpohliew issued various letters to member companies of the Petitioner *inter alia* requesting them to finalize cost cards for sale of stock to Umpohliew. Vide the said letters, Umpohliew asked the member companies of the Petitioner to prepare the cost cards while reserving exorbitant margins approximately in the range of 25%, including for itself. It is relevant to state here that the said exorbitant profit margins demanded by the CBW licensee were not in line with the margins historically paid by the

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Petitioner's members to Bonded Warehouses in the state of Meghalaya. The Petitioner craves leave of this Hon'ble Court to produce copies of the correspondence received by its member companies, from the Respondent No. 3, if so required, at a later stage.

20. Thereafter, on 4 May 2021, the Respondent No. 2 issued a notification, stating that the CBW would be functional with effect from 1 June 2021, and directed that "*all future import permits would have to be obtained from*" Umpohliew "*through the office of the Excise Commissioner*".

A copy of the notification dated 4 May 2021 issued by the Respondent No. 2 is annexed hereto and marked as **Annexure-VII**.

21. In view of the said developments, the Petitioner, on behalf of its members, submitted a representation vide its letter dated 13 May 2021 to the Respondent No. 2, requesting it to refrain from introducing the CBW in the liquor supply chain, pending discussions with the liquor industry. By way of the letter, the Petitioner *inter alia* highlighted the following concerns:

(i) The Notification lacked any reasons whatsoever that warranted the introduction of the CBW;

(ii) Introduction of CBW would result in the creation of private monopoly which could result in abuse of dominant position by the CBW licensee;

(iii) Such introduction would increase the cost of operations and logistics of supply, the ultimate burden of which would have to be borne by the consumer, as well as delaying the time required for fulfilling consumer demand;

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(iv) There was no clarity as to the services that the CBW would provide or the margins that it would be entitled to charge;

A copy of the Petitioner's letter dated 13 May 2021 is annexed hereto and marked as **Annexure-VIII**.

22. However, as the Petitioner did not receive any response to its letter dated 13 May 2021, it voiced the members' concerns through a representation letter dated 24 May 2021 to the Hon'ble Chief Minister of Meghalaya, reiterating the points and concerns raised in its letter dated 13 May 2021.

A copy of the Petitioner's letter dated 24 May 2021 is annexed hereto and marked as **Annexure-IX**.

23. Thereafter, on 25 May 2021, the Respondent No. 2 issued another notification, which stated that the operations of the CBW were kept in abeyance till all requirements / compliances were met and till further orders, due to the pending inspection and readiness survey of Umpohliew, which could not be completed on account of the Covid-19 pandemic.

A copy of the notification dated 25 May 2021 issued by the Respondent No. 2 is annexed hereto and marked as **Annexure-X**.

24. However, thereafter, certain member companies of the Petitioner received emails / letters from Umpohliew, *inter alia* stating that the CBW was commencing operations shortly. Umpohliew reiterated its request for finalization of the costs cards, while continuing to demand exorbitant profit margins for itself. The Petitioner craves leave of this Hon'ble Court to produce

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copies of the correspondence received by its member companies, from the Respondent No. 3, if so required, at a later stage.

25. Subsequently, the State of Meghalaya issued its response to the Petitioner's letter dated 24 May 2021 on 10 June 2021. By way of the same, the State of Meghalaya *inter alia* sought to justify (i) the creation of a CBW and (ii) the State of Meghalaya's decision not to stipulate any margins payable to the CBW licensee. Pertinently, the State of Meghalaya justified its decision to not stipulate any margins payable to the CBW on the specious ground that the same should be regulated "*purely on free market play*" and any interference with the same by the State would "*tantamount to interference with market and price dynamics across various brands and types of liquor*". Additionally, the State of Meghalaya vide its letter also:

(i) specifically denied that monopoly had been created by introduction of the CBW, or that it would increase the cost of operations;

(ii) stated that the CBW would serve as a single-point reference to bring significant changes in the supply chain of the liquor trade, inasmuch as the logistics of transportation and delivery of goods to the Bonded Warehouses would be on the CBW licensee, which would allow even Bonded Warehouses with lesser financial capability to compete with big players on a level playing field.

From the aforesaid communication from the State of Meghalaya, it is apparent that contrary to the Meghalaya Act and the underlying rules, the State of Meghalaya has consciously omitted to fix profit margins payable to the CBW licensee. Additionally, the State of Meghalaya has completely failed to appreciate that while it is relying upon 'market forces' to provide checks and balances in the operation of the CBW Licensee, it has on its own distorted

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such market forces by creation of a monopoly in the first instance. Further, it is pertinent to highlight that the CBW's role as envisaged under the Impugned Amendment Rules is limited to providing storage and supply services to the Bonded Warehouses and thereby there is no direct interface with the consumer demand and / or other market forces. Therefore, the stance taken by the State of Meghalaya in terms of non-fixation of the margins of the CBW is completely unjust and beyond justification. There is clearly no cogent reason for the Respondent authorities to justify introduction of a monopolistic entity in the supply chain, let alone establishing any 'benefit' either to the state or the end-consumer.

A copy of the Respondent No. 1's letter dated 10 June 2021 is annexed hereto and marked as **Annexure-XI**.

26. Thereafter, on 29 June 2021, the Respondent No. 2 issued a letter bearing Memo No. MEG/CE-64/2021/37-A to Umpohliew, in supersession of its earlier notification dated 25 May 2021. By way of the said letter dated 29 June 2021, the Respondent No. 3 permitted Umpohliew to "*apply for Import Permits on pre-payment of Import Pass Fee, Literage Fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported-transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.*"

A copy of the letter dated 29 June 2021 issued by the Respondent No. 3 is annexed herewith and marked as **ANNEXURE-XII.**

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27. The Petitioner is aggrieved by the Impugned Amendment Rules and the consequent steps taken by Respondent No. 2 for identifying and appointing the CBW licensee. The Petitioner seeks to challenge the same on the following, amongst other grounds, each of which is being preferred without prejudice to the other. The Petitioner craves leave of this Hon'ble Court, to add to, or amend any of the following grounds, if required at a later stage.

GROUNDS

Re: The Impugned Amendment Rules, amending the Meghalaya Bonded Warehouse Rules are liable to be quashed, inasmuch as the same are *ultra-vires* its parent legislation, i.e. the Meghalaya Excise Act.

A. FOR THAT the Impugned Amendment Rules, inasmuch as they provide for the creation of a monopolistic license for trade in foreign liquor, are violative of the provisions of the Meghalaya Excise Act and are thus liable to be quashed. In this regard, it is most respectfully submitted that by way of Clause 2 of the First Impugned Amendment Rules, the Respondent No. 2 has amended the Bonded Warehouse Rules, in order to introduce "*a licenced Central Warehouse where IMFL, Beer, Wine, BIO etc. imported on pre-payment of Excise or Ad valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses...*". Further, by way of Clause 3 of the First Impugned Amendment Rules, the Respondent No. 2 has introduced Rule 44 to the Meghalaya Bonded Warehouse Rules, which *inter-alia* provides that "*(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import*

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permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.". The effect of such an amendment is that (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW licensee, and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW licensee, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership, firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 01.04.2021, granted such CBW license to the Respondent No. 3. Similarly, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has disentitled Bonded Warehouses in the state of Meghalaya from the import of foreign liquor, and has instead vested such right with the CBW licensee. In effect, the Respondent No. 1 has vested the Respondent No. 3 with the exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya. It is submitted that in terms of the provisions of the Meghalaya Excise Act, it is not permissible for the Respondents to vest such monopolistic right to trade in IMFL/BIO. Therefore, the Impugned Amendment Rules are contrary to the parent statute, under which the same are framed and are thus liable to be quashed by this Hon'ble Court.

B. FOR THAT the Impugned Amendment Rules, inasmuch as they create an exclusive monopolistic license for trade and supply of IMFL/BIO are in the teeth of the provisions of Section 19 of the Meghalaya Excise Act. In this regard, it is most respectfully submitted that Section 19 of the Meghalaya Excise Act provides that "*The State Government may grant to any person on such conditions and for such period as it may think fit, the exclusive privilege*

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of manufacturing or of supplying to licensed vendors any country liquor or intoxicating drugs within any specified local area. No grantee of any exclusive privilege under this section shall exercise the same until he has received a license in that behalf from the Excise Commissioner". Therefore, from a perusal of the above, it is manifest that the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Neither Section 19 nor any other provision of the Meghalaya Excise Act permit the Respondent No. 1 to grant exclusivity in any third category of liquor. In complete violation of the above, the First Impugned Amendment Rules permit the grant of an exclusive monopolistic license for trade in foreign liquor, including in "*IMFL, Beer, Wine, BIO etc.*". Therefore, the Respondent No. 1 by way of the First Impugned Amendment Rules has granted an exclusive monopolistic right to trade in a category of liquor, which the legislature in its wisdom categorically decided not to permit exclusivity in. Pertinently, IMFL, Beer, Wine, BIO etc., which have been referred to in the First Impugned Amendment Rules, are neither Country Liquor, nor Intoxicating Drugs, within the definitions set out under the Meghalaya Excise Act and underlying rules. In consonance with the foregoing, the Respondent No. 2 has, by of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, also disentitled the various Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and has instead vested such right with the solitary CBW licensee. Accordingly, the Impugned Amendment Rules are violative of the provisions of Section 19 of the Meghalaya Excise Act. The Impugned Amendment Rules are thus liable to be quashed by this Hon'ble Court.

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C. FOR THAT the legislature in its wisdom while framing Section 19 of the Meghalaya Excise Act had vested discretion in the State Government to decide the (i) person; (ii) period and (iii) conditions on which monopoly in the trade in liquor, may be vested in the State of Meghalaya. Pertinently, the legislature expressly restricted such creation of monopoly to the case of (i) Country Liquor and (ii) Intoxicating Drugs and no such discretion was vested in the case of Foreign Liquor. Therefore, the Impugned Amendment Rules are contrary to the provisions of Section 19 of the Meghalaya Excise Act.

D. FOR THAT the Impugned Amendment Rules are liable to be quashed inasmuch as the same are violative of Section 23 of the Meghalaya Excise Act. It is most respectfully submitted that Section 23 of the Meghalaya Excise Act provides that "*Instead of and in addition to the duty leviable under this Chapter the State Government may accept payment of a sum in consideration of the grant of any exclusive privilege under Section 19.*" In view of the said provisions, it is manifest that in addition to the categories stated under Chapter V of the Excise Act, the Respondent No. 2 may only accept a sum in consideration of the grant of any exclusive privilege under Section 19 of the Act. Therefore, the state government may either accept license fee (i) as provided under Chapter V of the Act or (ii) as against any exclusive license granted under Section 19. At this juncture, it would be relevant to note that the Respondent No. 2 by way of Rule 44(3) has provided that "*The base fee for a license to operate a Central Bonded Warehouse shall be Rs. 1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.*" Such license fee is not permitted under Chapter V of the Meghalaya Excise Act. Moreover, as demonstrated in the grounds above, the CBW license does not fall within the scope of Section 19. Therefore, the state government is levying a license fee which is neither

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permissible under Chapter V of the Meghalaya Excise nor under Section 19 of the said Act. Accordingly, Rule 44(3) of the First Impugned Amendment Rules, inasmuch as it permits the State Government to charge license fee beyond that which is permissible under the provisions of the Meghalaya Excise Act is wholly without the authority of law. The Impugned Amendment Rules are liable to be quashed by this Hon'ble Court on this account as well.

E. FOR THAT the Impugned Amendment Rules are liable to be quashed, inasmuch as the same have been framed in excess of the powers under Section 36 of the Meghalaya Excise Act. It is most respectfully submitted that while the Respondent No. 2 by way of the Impugned Amendment Rules has stated that the same have been framed "*in exercise of powers conferred by Section 36 of the Meghalaya Excise Act...*", the said rules are wholly in excess of the provisions of Section 36 itself. In this regard, it is relevant to note that Section 36(1) of the Meghalaya Excise Act provides that "*The State Government may make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.*" It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of Sections 36(2), 36(3) or 36(4) permit the Respondent No. 1 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. In view thereof, it is humbly submitted that the Respondent No. 1 has

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framed the Impugned Amendment Rules in excess of the power vested in it by virtue of Section 36 of the Meghalaya Excise Act and the said rules are thus liable to be quashed by this Hon'ble Court.

F. FOR THAT the Impugned Amendment Rules are liable to be quashed, inasmuch as the same are contrary to the provisions of its parent statute. As elaborated in the grounds above, the Impugned Amendment Rules are in contravention of the provisions of Section 19, 23 and 36 of the Meghalaya Excise Act. It is trite that rules ought to conform to the statute under which they are framed. Accordingly, the Impugned Amendment Rules, which have purportedly been framed under the Meghalaya Excise Act ought to be in conformity with its provisions. However, as demonstrated above, the Impugned Amendment Rules in violation of the provisions of the said Act. Accordingly, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court on this ground alone.

G. FOR THAT the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court, inasmuch as the same are violative of not only the provisions, but also the spirit of the Meghalaya Excise Act and underlying rules. In this regard, it is humbly submitted that the spirit of the Meghalaya Excise Act and underlying rules are wholly against the creation and / or vesting of monopoly in any licensee. In this regard, it is relevant to note the following:

(i) Section 36(4) of the Meghalaya Excise Act provides that "*While framing rules under this Act, the State Government may provide, from time to time, for reservations to be made in favour of persons belonging to Scheduled Castes, Scheduled Tribes, other Backward Classes and educated unemployed youths with particular reference to their economic backwardness for the purpose of this Act, and may also provide to discouraging or preventing monopoly in matters relating to*

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such licenses, passes and permits." Therefore, even in cases where the Meghalaya Excise Act provides for reservation, it calls upon the State Government to 'discourage' and 'prevent' the creation of monopoly.

(ii) Similarly, Rule 180 of the Meghalaya Excise Rules provides in relation to country liquor that "*Liquor should not be so sparsely distributed as to give to any particular lessee practical monopoly over a considerable area*". The said rules have been framed by the State Government under Section 36 of the Act. Even while framing such Rules, the State Government cast upon itself a restriction against the creation of monopoly.

Therefore, from a perusal of the above itself, it is manifest that the creation and / or vesting of monopoly is against the very spirit of the Meghalaya Excise Act. Both, the state legislature as well as the executive have provided specific stipulations against the creation of any monopoly. Accordingly, the Impugned Amendment Rules, insofar as they create a monopolistic warehouse license for trade and supply of foreign liquor are contrary to spirit of the Meghalaya Excise Act and underlying rules. Accordingly, on this account as well, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

H. FOR THAT without prejudice to the above, the Impugned Amendment Rules are liable to be quashed inasmuch as the same are without the authority of law. In this regard, it is most respectfully submitted that the Respondent No. 2 has proceeded to create a monopolistic license for trade and supply of foreign liquor, by way of the Impugned Amendment Rules, despite the fact that the Meghalaya Excise Act (which is the parent legislation) does not contain any provision permitting the same. Accordingly, the Impugned

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Amendment Rules have been framed without the authority of law and are thus liable to be quashed on this ground alone.

Re: The Impugned Amendment Rules, inasmuch as the same creates a monopoly in trade in liquor is violative of Article 14 of the Constitution and is accordingly liable to be quashed.

I. The Impugned Amendment Rules are discriminatory and deserve to be set aside by this Hon'ble Court on this count itself. It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others likely placed. In this regard it is submitted that prior to introduction of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW licensee and have been excluded from the privilege of sourcing liquor directly from companies and bottlers. In fact, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has in effect disentitled Bonded Warehouses from importing foreign liquor in the state of Meghalaya, which right has now been vested with the CBW licensee. It is submitted that the creation of such monopoly deprives other likely placed persons of a level playing field. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution and thus deserve to be quashed by this Hon'ble Court on this count alone.

J. FOR THAT the Respondent No. 2 in passing the Impugned Amendment Rules has failed to appreciate that the Hon'ble Supreme Court in *Khoday Distilleries Limited and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574 has held that in case of trade in liquor, state can create a monopoly either in itself or

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in the agency created by it for manufacture, possession, sale and distribution of liquor. It is pertinent to mention that the Hon'ble Supreme Court in the aforesaid case did not permit the state to create monopoly in favour of private entities. It is submitted that if creation of monopoly in favour of private entities was also permitted then there was no need for the Hon'ble Supreme Court to suggest that State can create monopoly "*either in itself or in the agency created by it*". In fact, the judgment of the Supreme Court goes on to hold that when the State permits trade or business in the potable liquor, with or without limitation, the citizen has a right to trade and the State cannot make discrimination between the citizens who are qualified to carry on the trade. It is submitted that in the present case, whilst the State has permitted trade in liquor, it seeks to exclude others from the trade and business by creation of monopoly in favour of one entity. It is submitted that on account of the above the present act of Respondent No. 2 in creation of monopoly is contrary to the judgment of the Hon'ble Supreme Court in the *Khoday Distilleries* case.

K. FOR THAT the Respondent No. 1 in passing the Impugned Amendment Rules has failed to appreciate that Hon'ble Supreme Court in *Kerala Bar Hotels Association* v. *State of Kerala*, 2015 SCC Online SC 1385, has discussed the judgment of the Hon'ble Supreme Court in *Khoday Distilleries* to hold that there are only three situations which are possible in case of trade in liquor. The first is prohibition, the second is a State monopoly in manufacture or trade or both in potable liquor, and the third, is that the State allows private individuals into this business, in which event everyone would have a right to partake in it. It is submitted that therefore, the Hon'ble Supreme Court has repeatedly held that monopoly if any, in trade in liquor, can only be either in the state itself or in an agency created by it and that if private entities are

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involved then everyone had a right to partake in it. It is submitted that creation of monopoly in favour of private individuals has not been permitted by the Supreme Court. The Respondent No. 2 while creating the monopolistic CBW license has failed to appreciate that such vesting of monopoly has specifically been found to be impermissible by the Hon'ble Supreme Court.

L. FOR THAT the Respondent No. 2 in introducing the monopolistic CBW license has failed to appreciate that fair play and reasonableness, which are the cornerstones of Article 14 of the Constitution of India are absent in an uncontrolled private monopoly. It is submitted that the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms. It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this account as well, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

M. For that the Impugned Amendment Rules are bad in law inasmuch as the same seek to create monopoly in the trade of liquor. It is submitted that Impugned Amendment Rules by creating monopoly in favour of one licensee have given enormous discretion to the said licensee to distort the competition in the market. It is submitted that on creation of such monopoly not only will the consumers suffer but also other players in the market, such as the suppliers of wines and spirits, who are members of the Petitioner, will be adversely affected. It is submitted that on account of its monopoly on Foreign Liquor, the said licensee may impose such terms and conditions on wholesalers and bars which may eventually result in exclusion of suppliers of wines and spirits (being the members of the Petitioner) from the market. Therefore, the Impugned Policy in as much as it creates monopoly in the

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hands of a private entity is not in accordance with law and deserves to be set aside.

N. It is submitted that creation of monopoly by the Impugned Amendment Rules is violative of Articles 14 and 19(1)(g) of the Constitution of India. It is submitted that even in the case of trade of liquor, when the State Government parts with the privilege in favour of a private party, rights under Articles 14 and 19(1)(g) are available to all. It is submitted that whilst the State is permitted to create a monopoly in favour of itself, it cannot be permitted to create monopoly in favour of private entities.

Re: The Impugned Amendment Rules are manifestly arbitrary, and as such violative of Article 14 of the Constitution

O. FOR THAT the Impugned Amendment Rules are manifestly arbitrary and consequently violative of Article 14 of the Constitution, inasmuch as they fail to stipulate any guidelines for the manner in which stocks are to be procured and supplied by the CBW licensee. In the absence of any such stipulations regulating the manner in which stocks are to be procured and / or supplied, the CBW licensee has been granted unregulated autonomy to determine the same at its own whims and fancies. The exercise of such unregulated autonomy by the CBW licensee would be prejudicial to the interests of stakeholders, including the manufacturers, suppliers and Bonded Warehouses in the state of Meghalaya. It is submitted that the CBW licensee may now adopt discriminatory and arbitrary norms of procurement and supply, which norms in the first place ought to be regulated by the State of Meghalaya, and ought not to be left to the discretion of any private entity, let alone a private entity in a monopolistic capacity. Therefore, the Impugned Amendment Rules, inasmuch as they fail to set out any guidelines for procurement / supply

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by the CBW licensee, and rather provide unregulated discretion to the CBW licensee for determination of procurement / supply norms, are manifestly arbitrary, and contrary to Article 14 of the Constitution. The Impugned Amendment Rules are therefore liable to quashed on this ground alone.

P. FOR THAT the Impugned Amendment Rules are manifestly arbitrary, inasmuch as they have been issued without any adequate determining or guiding principles as regards the manner in which the procurement of stocks by the CBW licensee has to take place. It is submitted that such an amendment, which practically entitles the CBW licensee to formulate procurement norms that best suit itself may be abused and exploited by the CBW licensee. In light thereof, the Impugned Amendment Rules, insofar as they fail to set out adequate procurement guidelines are contrary to Article 14 of the Constitution, and are liable to be quashed.

Q. FOR THAT the Impugned Amendment Rules are manifestly arbitrary and contrary to Article 14 of the Constitution, inasmuch as they fail to stipulate the margins of profit which may be retained by the CBW licensee. It is submitted that the absence of any stipulation as regards the profit margins to be retained by the CBW licensee, would enable the CBW licensee to demand arbitrary and exorbitant margins from the manufacturers and suppliers of foreign liquor, including the Petitioner's members. Further, the CBW licensee would be at complete liberty to discriminate against specific manufacturers and suppliers, by demanding higher margins from certain manufacturers, and lower margins from others. The failure on part of Respondent No. 2 to stipulate specific margins has resulted in conferment of arbitrary powers on the CBW licensee to determine its margins of its own volition. It is submitted that by failing to stipulate the profit margins of the CBW licensee, the State of Meghalaya has opened the door to arbitrary and

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discriminatory pricing practices by the CBW licensee in the trade in liquor in the state of Meghalaya, which is violative of Article 14 of the Constitution. Such arbitrary decisions by Respondent No. 3 are likely to drive out significant brand owners out of the market, leading to non-availability of various brands of foreign liquor in the state, which would adversely affect the end-consumer's preference. The Impugned Amendment Rules are liable to be quashed on this account as well.

R. FOR THAT the Impugned Amendment Rules are manifestly arbitrary inasmuch as they vest unfettered powers upon the Respondent No. 3 to demand profits and margins at its own whims and caprices. In fact, in line with the above, the Respondent No. 3 by way of various letters has called upon the members of the Petitioner to submit their cost cards while demanding an exorbitant profit margin for itself. The said exorbitant margins are being demanded without any basis or rationale. The same is clearly demonstrative of the arbitrary exercise of power which has been vested in the CBW licensee. On this account as well, the Impugned Amendment Rules are liable to be set aside by this Hon'ble Court.

S. FOR THAT the First Impugned Amendment Rules are manifestly arbitrary, and violative of Article 14 of the Constitution of India, inasmuch as they provide that the CBW license will be granted for a term of 10 years, extendable at the option of Respondent No. 2. It is humbly submitted that the First Impugned Amendment Rules do not provide any basis or rationale for such an extensively long duration of the CBW license. Moreover, it is relevant to note that while the Excise Rules and the Bonded Warehouses Rules provide for the issuance of various licenses, including for the wholesale vend of foreign liquor, the maximum duration for which such licenses may be granted is a period of 3 years. Moreover, the First Impugned Amendment

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Rules r/w the NIT grant sole discretion to the State to extend the CBW licence on the same terms & conditions on 'satisfactory performance' of the licensee. This stipulation grants unfettered power with the Respondents to choose the same licensee after 10 years, without any competitive bidding process afresh. In this backdrop, the grant of a license for a period of 10-years, that too without any rationale or basis is manifestly arbitrary and violative of Article 14 of the Constitution On this account, the First Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

T. FOR THAT the Impugned Amendment Rules are manifestly arbitrary, inasmuch as they discriminate between persons who are equally placed. In this regard, it is relevant to note that both, Bonded Warehouses licensees (prior to the issuance of the Impugned Amendment Rules), as well as the CBW licensee provide the same services, i.e. (i) storage of liquor, (ii) import of liquor from manufacturers and suppliers; and (iii) further supply of liquor to downstream players. Despite the services being rendered by the Bonded Warehouses licensees being similar to that of the CBW, the Bonded Warehouse licensees were only granted licenses for a term of one year. However, in stark contrast to the same, the CBW licensee has been granted a license for a term of 10 years. The significant difference in the terms of license, despite similarity in the services being rendered is demonstrative of discrimination between those similarly placed. It is humbly submitted that by granting a license term of 10 years to the CBW licensee, the State of Meghalaya has treated persons placed on an equal footing unequally, which is in complete abrogation of the guarantee of equality enshrined under Article 14 of the Constitution. Accordingly, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

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U. FOR THAT the Impugned Amendment Rules are in violation of Article 14 of the Constitution, inasmuch as there is no reasonable nexus between the Impugned Amendment Rules, and the avowed object sought to be achieved by them *viz.,* consolidation of excise revenue by the State of Meghalaya. The State of Meghalaya, by way of its letter dated 10 June 2021, has purported to justify the creation of the CBW on the basis that the same would prevent leakage of excise revenue from the state. However, by way of the Second Impugned Amendment Rules, the State of Meghalaya has provided for a 1.5% breakage margin for the CBW licensee, which, far from consolidating the revenue, would ultimately result in a loss of revenue to the State of Meghalaya. Therefore, the nexus between the objective sought to be achieved and the Impugned Amendment Rules can in no manner be said to be reasonable. On this account as well, the Impugned Amendment Rules are manifestly arbitrary, and liable to be struck down by this Hon'ble Court.

V. FOR THAT the Impugned Amendment Rules are manifestly arbitrary as being wholly irrational. It is humbly submitted that, in introducing the CBW license, the Respondent No. 2 has failed to set out or justify the necessity or demand for the introduction of such a monopolistic license. It is submitted that there is no rationale whatsoever for creating a single CBW license in the state of Meghalaya, and there are no discernible benefits that would accrue from the creation of such license. A perusal of the Impugned Amendment Rules and the License granted to the CBW licensee would reveal that the functions to be served by the CBW licensee are identical to those already served by the Bonded Warehouses in the state of Meghalaya, *viz.,* import, storage and supply of foreign liquor. There is no additional or novel service that the CBW licensee has been created to provide, and as such there was no discernible rationale that warranted the introduction of the CBW. Even assuming without

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conceding that the objective sought to be achieved by the Impugned Amendment Rules was to redress logistical issues arising on account of multiple bonded warehouses, the same could have been attained simply through introduction of supplier-owned warehouses (where supplies from various sources could be brought in, mix and matched Bonded Warehouse wise), and supplied from such supplier-owned warehouses to Bonded Warehouses. This would obviate the need for introducing a new layer in the supply chain in the form of a monopolistic CBW licensee. Accordingly, the introduction of the CBW license is wholly irrational and manifestly arbitrary. In view of the same, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

Re: The Impugned Amendment Rules confer unfettered and unguided powers on the CBW licensee, without imposing even minimum checks and balances thereon

W. FOR THAT assuming without conceding that the State of Meghalaya is permitted to create monopoly in favour of private entities, at the very least, some form of checks and balances ought to have been put in place in order to ensure that the entity does not act in an arbitrary or discriminatory manner. However, insofar as the Impugned Amendment Rules do not stipulate any profit margins payable to the CBW licensee, there is no check on the actual price that may be demanded by the CBW licensee from the manufacturers and suppliers (such as the Petitioner's members) for the supply of foreign liquor, due to the fact that now the suppliers have no alternative route-to-the-market in Meghalaya other than through the CBW. On the contrary, the State of Meghalaya has expressly stated that it intends to let margins of the CBW licensee be determined "*purely on free market play*". This would give the CBW licensee unfettered leeway in determining the margins which may

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be charged by it, thereby enabling it to accumulate unjust profits at the cost of manufacturers and suppliers. Given that the members of the Petitioner are constrained to sell their stocks solely to Respondent No. 3 in the event they intend to continue trade in liquor in the state of Meghalaya, they would have no choice but to pay the unjust amounts demanded by the CBW licensee. This would result in arbitrary exercise of power that is permitted by the State. In light thereof, the Impugned Amendment Rules are liable to be struck down on this account as well.

X. FOR THAT the Impugned Amendment Rules, insofar as they do not introduce any checks and balances on the credit period and payment terms in relation to the CBW licensee, are bad in law. It is submitted that in the absence of any stipulation in the Impugned Amendment Rules as regards the payment terms that may be fixed by the CBW licensee, the CBW licensee may determine supply payment terms such as transit insurance, freight charges, liability towards breakage, warehousing charges etc. arbitrarily at its whims and fancies. The same is especially relevant in light of the fact that under the First Impugned Amendment Rules, the obligations of transport, warehousing services etc. are solely on the CBW licensee. In light thereof, the CBW licensee has been given untrammelled powers to determine the supply charges, and there are no checks or balances in place to prevent the arbitrary and capricious use of such power. Therefore, the Impugned Amendment Rules are liable to be struck down on this ground as well.

Y. FOR THAT the Impugned Amendment Rules, insofar as they fail to provide adequate checks and balances in relation to the manner in which stock may be procured by the CBW licensee, are bad in law. It is submitted that, while the First Impugned Amendment Rules provide for maintenance of minimum stock of three months at any point in time by the CBW licensee, there is

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mechanism to determine (i) what would comprise the minimum of three months; (ii) who would decide such minimum stock, (iii) in the event of disagreement on the quantum of stock, how would a decision on quantum be arrived at. In the absence of any such mechanism, while the CBW licensee may technically meet the threshold requirement of maintaining a three month-stock, it may (i) determine its own norms for procurement of the same, and (ii) procure such stock at terms suitable to itself. Accordingly, the First Impugned Amendment Rules, insofar as they grant unfettered autonomy to the CBW licensee to determine procurement terms at its will, and fail to provide minimum checks and balances, are bad in law are liable to be struck down.

Z. FOR THAT the Impugned Amendment Rules are bad in law, as they fail to lay down an appropriate mechanism for the determination of the payment structure that may be maintained by the CBW licensee with the manufacturers and suppliers. In this respect, it is submitted that the CBW licensee would be at an unfair economic advantage, given that it could now arm-twist the suppliers to sell the products to them at discounted rates, in light of the monopolistic position of the CBW licensee. Further, the CBW licensee could determine, of its own volition, whether it would want to transact with the suppliers on credit or cash basis. In light thereof, insofar as the Impugned Amendment Rules fail to provide such minimum checks and balances on the payment structure that may be demanded by the CBW licensee, the Impugned Amendment Rules are arbitrary liable to be quashed.

AA. FOR THAT the Impugned Amendment Rules are arbitrary, inasmuch as the Respondent No. 2 has failed to take into account that the grant of the CBW license (without imposition of adequate checks and balances) may foster discrimination and favouritism in the trade in liquor. The Respondent No. 2 has

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failed to provide any checks and balances against the CBW licensee also owning and / or operating bottling plants, Bonded Warehouses and / or retail outlets in the state of Meghalaya. As a result of the same, the CBW licensee is at liberty to provide more favourable terms of trade to its downstream Bonded Warehouses and retail outlets. The CBW is also at liberty to alter the demand of goods by favouring the brands which are bottled at bottling units / plants owned by its partners. The Impugned Amendment Rules do not provide any checks or balances to protect any stakeholder against any discrimination in this regard. In fact, the aforementioned risks are not mere apprehensions, but rather, the Petitioner has reliably learnt that the constituents of the CBW licensee, M/s Umpohliew Central Bonded Warehouse, own and operate various bottling plants, Bonded Warehouses and retail outlets of foreign liquor in the state of Meghalaya. Therefore, in effect, the CBW licensee at present virtually controls both the downstream and upstream supply of foreign liquor in the state of Meghalaya. Inasmuch as the Impugned Amendment Rules has failed to provide checks and balances to address the aforementioned potential discrimination, the Impugned Amendment Rules are liable to be struck down.

BB. FOR THAT the Respondent No. 2 has failed to appreciate that the constituents of the Respondent No. 3 would grant more favourable terms of trade to both, its upstream suppliers of liquor, as well as downstream Bonded Warehouses owned or controlled by it. The same would result in unjust payment terms and prices for suppliers that are not associated with the CBW licensee. Further, the CBW licensee may, at its whims and caprices, choose to supply only a brand that is sold by Bonded Warehouses and retail outlets associated with the CBW licensee, and introduce onerous payment terms to reduce the supply of all other brands. This may lead to the market going dry qua those particular brands that are not generally sold by the Bonded Warehouses and retail outlets.

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associated with the CBW licensee and its constituents. Accordingly, insofar as the Impugned Amendment Rules fail to place any adequate checks and balances on such discrimination that would potentially be practiced by the CBW licensee, the said rules are arbitrary and liable to be quashed by this Hon'ble Court.

28. That this petition is filed bonafide and in the interest of justice.

29. That the Petitioner has no other alternative efficacious remedy and the remedy, as prayed for, if granted shall be just and complete.

30. That the petitioners demanded justice but the same has been denied to the Petitioner.

PRAYER

It is therefore most respectfully prayed that this Hon'ble Court may be pleased to:

(a) Issue a writ, order or direction in the nature of a writ of certiorari, or any other writ(s), order(s) or direction(s), quashing Rules 2(iia) and 44 of the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted by Meghalaya), inserted by Clauses 2 and 3 of the Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/36, issued by the Respondent No. 2, as being ultra vires the provisions of Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya).

(b) Issue a writ, order or direction in the nature of a writ of certiorari, or any other writ(s), order(s) or direction(s), quashing Clauses 2, 3 and 4 of the Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/37

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

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amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted by Meghalaya), as being ultra vires the provisions of Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya)

(c) Issue any other writ, order or direction in favour of the Petitioner, as this Hon'ble Court may deem fit and proper in the interest of justice.

And for this act of kindness Your Petitioner as is always is duty bound shall ever pray.

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

AFFIDAVIT

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna , R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare as follows.

1. That I am authorized signatory of the Petitioner company this case and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present affidavit.
2. That the statements made in paragraphs 1-5, 8, 11 (p), 14-17, 28, 29 and 30 of the instant petition are true to my knowledge and those made in paragraphs 6, 7, 9, 10, 12, 13, 18-27 are information derived from records which I believe to be true and rest are my humble submissions before this Hon'ble Court.
3. That all the annexures annexed with the writ application are true copies of its original.

OATH

'I swear that this declaration is true, that it conceals nothing and that no part of it is false, so help me God'.

And I sign this affidavit on this 10th day of July, 2021 at New Delhi.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA NOTARIAL

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

DEPONENT

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4742
10 JUL 2021
Mobile No.: 9899446209

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON 10 JUL 2021 IDENTIFIED BY IDENTIFY THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(486)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-6, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7

IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

VERIFICATION

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare that the contents stated in the Affidavit are true to the best of my knowledge and belief and no part thereof is false or misleading and no material has been concealed therefrom.

Verified at New Delhi on this 10th day of July, 2021

Nkapoor

DEPONENT

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

Rajendra Kumar

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4722
Mobile No.: 9899446209 10 JUL 2021

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON 10 JUL 2021 IDENTIFIED BY

IDENTIFY THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

KUSHAL Advocate
D-4211/2017.

IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(486)
EMPOWERED TO ADMINISTER THE OATH
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EVIDENCE BY AFFIDAVIT BEFORE NOTARY
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Annexure – I

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/36 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules to amend the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya), hereinafter referred to as the Principal Rules, namely :-

1. Short title and Commencement.- (1) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.
(2) They shall come into force with immediate effect.

2. Insertion of new clause (iia) in rule. 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,-
"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, Beer, Wine, BIO etc. imported on pre-payment of Excise or Advalorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,-

"44. License for Central Bonded Warehouse shall be granted on the following conditions: (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.

(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term or the license at the same or revised terms and conditions as awarded.

(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

(6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.

(7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).

(8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.

(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.

(10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

(11) The Central Bonded Warehouse must be made operational within four months from the date of issue of license.

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSN
ISWA

Memo No. ERTS (E) 49/2020/36 -A, Dated Shillong, the 15th October, 2020.

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

15/10/20

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ASSOCIATION ISWA

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/37 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:-

1. Short title and Commencement : (1) These rules may be called the Meghalaya Excise (Third Amendment) Rules, 2020.

   (2) They shall come into force with effect from commencement of Central Bonded Warehouses.

2. Amendment of Rule 3.- In the principal rules, in rule 3, in sub-rule (2) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

3. Amendment of Rule 4.- In the principal rules, in rule 4, in clause (iv) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

4. Amendment of Rule 4A.- In the principal rules, for the existing rule 4A the following shall be substituted, namely,-
   "4A. Central Bonded Warehouse (CBW) shall apply Import Permit on liquor allowed for Canteen Licenses, based on the quarterly allotment on payment of Import Pass Fee/Transport Pass Fee, Literage Fee and Advalorem duty at the rate applicable to Canteen License as notified by the State Government from time to time. At the end of every quarter, i.e. last day of March, June, Sept and Dec of every year, the Central Bonded Warehouse shall pay to the State Government the Advalorem on the remaining stock, if any, at the rate applicable for retail license on that day within fifteen days. Similar procedure shall be followed by bonded warehouses for liquor meant for Canteen licenses".

5. Amendment of Rule 141 .- In the principal rules, for the existing rule 141 the following shall be substituted, namely,-
   "141 Transit Wastage Allowance – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL, Beer, Wine, BIO when transported, exported or imported under Bond or on pre-payment of Advalorem Excise duty, Import Pass Fee/ Transport Pass Fee and Literage Fee.

Duration of Transportation	Transit Wastage Allowance (in %)		
	If in wooden vessels	If in metal vessels	If in glass vessels/pearl pot vessels
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern State to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the Advalorem/Excise duty, Import or Transport pass fee and Literage fee involved against the Import or Transport Permit of Central Bonded Warehouse; The Central Bonded Warehouse shall pass on fifty percent of the permissible Transit Wastage Allowance to the Bonded Warehouses.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS(E)49/2020/37 -A, Dated Shillong, the 15th October, 2020.

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

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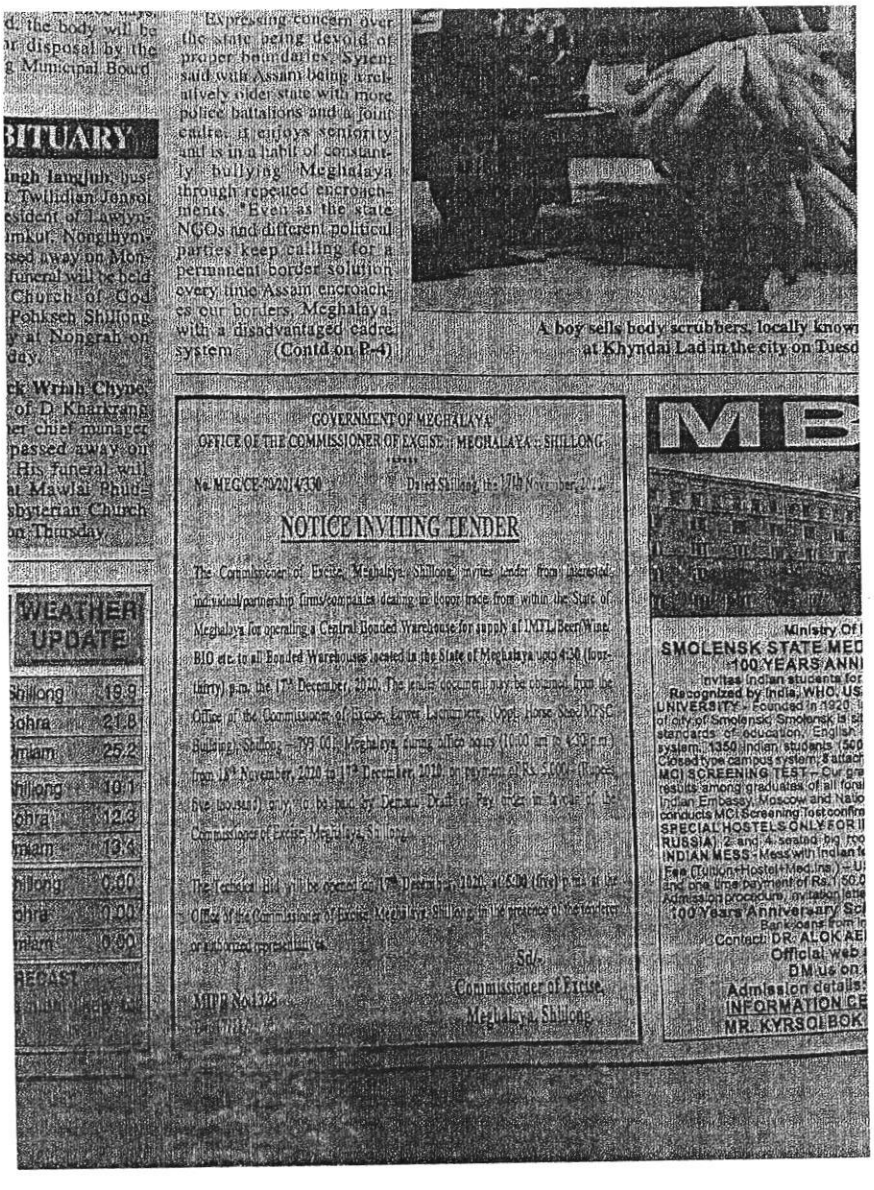
NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ISW



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BITUARY

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WEATHER UPDATE

Shillong	19.9
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ECAST

Expressing concern over the state being devoid of proper boundaries, Syiem said with Assam being a relatively older state with more police battalions and a joint cadre, it enjoys seniority and is in a habit of constantly bullying Meghalaya through repeated encroachments. "Even as the state NGOs and different political parties keep calling for a permanent border solution every time Assam encroaches our borders, Meghalaya with a disadvantaged cadre system (Contd on P-4)

A boy sells body scrubbers, locally known
at Khyndai Lad in the city on Tuesd

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. ME/CCE/20/2014/330 Dated Shillong the 17th November, 2019

NOTICE INVITING TENDER

The Commissioner of Excise, Meghalaya, Shillong invites tender from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine, RTD etc. to all Bonded Warehouses located in the State of Meghalaya upto 4:30 (four-thirty) p.m. the 17th December, 2019. The tender document may be collected from the Office of the Commissioner of Excise, Excise Licensing, (Opp. Horse Race) M.S. Building, Shillong – 793 001, Meghalaya during office hours (10:00 am to 4:30 p.m.) from 18th November, 2019 to 17th December, 2019 on payment of Rs. 500/- (Rupees five hundred) only to be paid by Demand Draft or Pay Order in favour of the Commissioner of Excise, Meghalaya, Shillong.

The tender shall be opened on 17th December, 2019, at 5.00 (five) p.m. at the Office of the Commissioner of Excise, Meghalaya, Shillong in the presence of the tenderers or authorised representative.

Sd/-
Commissioner of Excise,
Meghalaya, Shillong

MIPR No.1328

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13/11/2019

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE
ISWA

[TYPED COPY]

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No.MEG/CE-70/2014/330 Dated : Shillong, the 17th November, 2020

NOTICE INVITING TENDER

The Commissioner of Excise, Meghalaya, Shilloing, invites tender from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya upto 4.30 (four thirty) p.m., the 17th December, 2020. The tender document may be obtained from the office of the Commissioner of Excise, Lower Lachumiere (Opp. Horse Shoe MPSC Building), Shillong – 793001, Meghalaya, office hours (10.00 a.m. to 4.30p.m.) from 18th November, 2020 to 17th December, 2020, on payment of Rs.5000/- (Rupees Five Thousand) only to be paid by Demand Draft or Pay Order in favour of the Commissioner of Excise, Meghalaya, Shillong.

The Technical Bid will be opened on 17th December, 2020 at 5.00 (five) p.m. at the office of the Commissioner of Excise, Meghalaya, Shillong in the present of the tenderer or authorized representatives.

sd/-
Commissioner of Excise
Meghalaya, Shillong

No. MIPR No1328
Dated : 17/11/2020

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION
ISWA

GOVERNMENT OF MEGHALAYA

OFFICE OF THE COMMISSIONER OF EXCISE

MEGHALAYA :: SHILLONG

****

Tender No. MEG/CE-70/2014/331, Dated Shillong, the 18th November, 2020.

TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Date of Issue: 18th November, 2020.

Last Date of Tender Submission: 17th December, 2020.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

INTERNATIONAL SPIRITS AND WINES ASSOCIATION ISWA

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

Scope: -

The Notice Inviting Tender is issued for operating a **Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya,** on procurement/import of the liquor on pre-paid Advalorem/Excise duty, Import/Transport Pass Fee, Literage Fee under annual license fee as fixed by Government from time to time in accordance with the provisions of the Meghalaya Excise Rules (Assam Excise Rules 1945, as adapted and amended from time to time by Government of Meghalaya) and The Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted and amended from time to time by the Government of Meghalaya).

1. **EARNEST MONEY: Earnest money deposit (EMD) of Rs. 15,00,000/- (Rupees fifteen lakh)** only for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya should accompany the tender in the form of a Demand Draft or pay order, drawn in favour of the Commissioner of Excise, Meghalaya payable at Shillong. Tender not accompanied by Earnest Money will not be considered.

2. (a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya.

(b) In case the partnership firms/companies are less than 15(fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below:

(i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15(fifteen) years from the date of issue of tender.

3. The tenderer should be bona-fide permanent residents of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.

Disclaimer

Though adequate care has been taken in the preparation of this Tender Document, the tenderer should satisfy himself/herself that the documents furnished in response to this notice are complete in all respects. Intimation of discrepancy, if any, should be given to Excise Department within 3 (three) days from the date of issue of the tender. If Excise Department receives no intimation, it shall be deemed that the tenderer is satisfied that the Tender Document is complete in all respects. This RFP is not an agreement and is neither an offer nor invitation by the Authority to the prospective Applicants or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. **The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct.** Each Applicant should,

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION ISWA

therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate.

A. The bids are invited under two bid system namely: Technical Bid and Price Bid, which should be submitted in separate sealed envelopes marked 'A' and 'B' respectively and these two envelopes should be inserted into a bigger envelope marked 'C'. Technical bid will be opened first and will be evaluated as per the laid down criteria in the tender document. Thereafter, Price bid will be opened only for those bidders whose bids are found to be technically qualified.

B. Tenderer must submit copies of complete technical bid, including qualification criteria, EMD and related documents, duly self-attested **in Envelope marked 'A'. The Price bid should be kept in the Envelope marked 'B'.** These sealed documents must be deposited or sent by registered post at the address given below so as to reach before the last date and time of bid submission:
OFFICE OF THE COMMISSIONER OF EXCISE,
LOWER LACHUMIERE, (OPPT. HORSE SHOE/MPSC BUILDING),
SHILLONG – 793 001, MEGHALAYA.

C. Last date and time for submitting the bids is **17th December, 2020 upto 4:30 (four-thirty) p.m.**

Late tenders will not be considered. No responsibility will be taken for postal delay or non-delivery/non-receipt of Bid documents.

D. The Technical Bid shall be opened on **17th December, 2020** at 5:00 (five) p.m. in the **Office of the Commissioner of Excise, Lower Lachumiere, (Oppt. Horse Shoe/MPSC Building), Shillong – 793 001, Meghalaya.**

E. If due to any exigency, the due date for opening of the Bids is declared a holiday, the Bids will be opened on the next working day at the same time or on any other day/time, as intimated by the Department.

F. The Bids shall remain valid for 90 (Ninety) days from the last date of submission of the Bids.

G. The Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.

H. The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

Qualification criteria (Technical)

Sl. No.	Details	Compliance Yes/No
1.	**LOCATION OF CENTRAL BONDED WAREHOUSE:** The area of the Central Bonded Warehouse shall be on a plot of land measuring not less than 1,50,000 (one lakh fifty thousand) square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner, preferably the nearest entry point to the State on the National Highway.	
2.	The Central Bonded Warehouse shall not be established within 100 (hundred) metres [50 (fifty) metres in the State Capital] of any place of public worship, educational institutions or hospitals within the State of Meghalaya.	
3.	A detailed project report on the feasibility of the location should be submitted.	
4.	The tenderer must submit Professional Tax Clearance Certificate and VAT Clearance Certificate/No Objection Certificate for the current financial year 2020-2021.	
5.	The Tenderer should have a minimum annual turnover of Rs.100 crore (Rupees one hundred crore) only from liquor trade in the State of Meghalaya, to be duly supported by documents certified by a registered Chartered Accountant for the last 3 (three) financial years i.e. 2016-2017, 2017-2018 and 2018-2019.	
6.	(a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya. (b) In case the partnership firms/companies are less than 15 (fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below. (i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15 (fifteen) years from the date of issue of tender.	
7.	In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

SPECIAL TERMS AND CONDITIONS OF TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Sl. No.	Details	Compliance Yes/No
1.	The tenderer must submit documents relating to availability of the plot of land and the Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.	
2.	Each page of Tender document including the specifications and Terms and Conditions is to be duly signed as a token of acceptance and commitment for meeting the same.	
3.	The Tender Contract period shall be for 10 (ten) years, which may be extended at the sole discretion of the State Government depending on satisfactory performance of contract at the same terms and conditions of tender or as deemed fit by the Government.	
4.	The Tendering Authority will evaluate the Technical Bids. Only the successful bidders that pass the scrutiny of the Technical bids will qualify for the Price Bid opening.	
5.	The Tenderer should have a high security environment in the Central Bonded Warehouse with round the clock online monitoring and/or sophisticated Close Circuit Cameras and Access Control Systems and professional security guards at their work place.	
6.	The Central Bonded Warehouse must construct a warehouse/godown having a capacity to hold at least 6,00,000 (six lakh) cases of IMFL/Beer/Wine etc. within a period of 4 (four) months from the date of issue of license, along with a building safety certification from PWD (Building).	
7.	The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.	
8.	The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL/Beer/Wine etc. to the Bonded Warehouses within 45 (forty-five) days for goods produced in the State and 60 (sixty) days for goods imported from outside the State.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

9.	The Central Bonded Warehouse shall have a minimum stock of all types of brands for 3 (three) months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.
10.	The Central Bonded Warehouse must be made operational within 4 (four) months from the date of issue of license.
11.	During the opening of Technical Bid, the Tenderer or its authorized representative must come alongwith all original documents/invoice copies and other papers to prove the authenticity of the documents submitted.
12.	**PERFORMANCE GUARANTEE:** I. The successful tenderer shall deposit an amount equal to the annual license fee quoted for the Central Bonded Warehouse duly accepted by Government as Security Deposit either in the form of a Fixed Deposit/Call Deposit or Bank Guarantee from Nationalized Banks in favour of the Commissioner of Excise, Meghalaya, payable at Shillong, within ten days from the date of acceptance of tender. II. The said security shall stand forfeited, appropriated, adjusted in full, in the event of :- a. Any breach in the terms and conditions of the contract. b. In case the tenderer whose tender is accepted fails to deposit the security deposit and execute the agreement as required by the Commissioner of Excise within ten days of the acceptance of the tender, his/her tender will be rejected outrightly and EMD forfeited.
13.	**LAW GOVERNING THE CONTRACT:** A. The Laws of India shall govern this contract. B. Irrespective of the place of delivery, the place of performance or place of payment under the contract, the contract shall be deemed to have been made at the place from which the acceptance of tender has been issued. C. In respect of all tender conditions, the decision of the Commissioner of Excise shall be final and binding. D. In the event of any dispute arising out of the tender, such dispute would be subject to the jurisdiction of the Courts within the City of Shillong, Meghalaya.

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14.	**SIGNING OF THE TENDER:** A. The tender is liable to be rejected if complete information is not given therein or if the particulars and date, if any, asked for in the tender are not fully filled in. Specific attention must be paid to the terms and conditions of the tender. B. An individual signing the tender or any other documents connected with a contract must specify whether he/she signs as: I. A Sole Proprietor of the firm or a duly constituted attorney of such Sole Proprietor. II. A partner of the firm, if it be a Partnership, in which case he/she must have the authority to refer to a Court of competent jurisdiction any dispute concerning the business of the partnership either by virtue of the agreement or of a power of attorney, or III. A constituted attorney of the Firm if it is a company. IV. In case of II and III above, copy of the partnership agreement or general power of attorney in either case, attested by Notary Public should be furnished to the Commissioner of Excise or an affidavit on stamp paper of all the partners admitting execution of the partnership agreements or the general power of attorney should be furnished. V. In case of partnership firm, where no authority to refer disputes concerning the business of the partnership has been conferred on any partner, every partner of the firm must sign the tender and all other related documents. VI. A person signing the tender form or any other documents forming part of the contract on behalf of another shall be deemed to be a warranty that he/she has authority to bind such other person(s) and if, on enquiry it appears that the person so signing had no authority to do so, the Commissioner of Excise may, without prejudice to other civil or criminal remedies, cancel the contract and hold the signatory liable for all costs and damages.
15.	**OPENING OF TENDER:** The tenderer is at liberty to be present at or authorize a representative to be present at the opening of both the bids, Technical and Price, on the date and time as specified. The name and address of the representative who would be attending the opening of the tender on his/her behalf should be indicated in the tender. After the evaluation of

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	the technical bid, only the technically qualified tenderers will be invited to attend the opening of the price bid.	
16.	**LICENSE FEE:** The quoted rate of license fee for Central Bonded Warehouse shall be Rs. 1,50,00,000/- (Rupees one core fifty lakh) only annually and the tenderer shall bid over and above the base rate of license Fee. The tender shall be accepted on 'H1' basis i.e. the highest bidder. The Government reserves the right to revise the license fee, awarded under the contract, as and when deemed fit.	
17.	**COMMUNICATION OF ACCEPTANCE:** Acceptance of the tender by the Excise Department will be communicated by email/fax or letter of acceptance and/or by a letter of intent sent by registered post or by hand delivery. In case the acceptance is communicated by email/fax, a letter of formal acceptance of tender will be forwarded to the successful tenderer as soon as possible but the instructions contained in the email/fax should be acted upon immediately.	
18.	The successful bidder shall have to submit the requisite trading license issued by the District Council having jurisdiction over the location of the Central Bonded Warehouse, prior to issuance of the Central Bonded Warehouse's license.	
19.	**GRANT OF LICENSE:** The license for Central Bonded Warehouse shall be issued to the successful tenderer on compliance of all terms and conditions of the tender document.	
20.	**FAILURE AND TERMINATION:** If the tenderer fails to deliver the liquor within a period fixed for such delivery in the contract except for reasons beyond his/her control or breach any other terms and conditions of the tender, the Commissioner of Excise may after careful deliberation, order the forfeiture of the Security deposit.	
21.	**TENURE OF THE TENDER:** The period of contract shall be for 10 (ten) years. The Commissioner of Excise however, reserves the right to extend the period of contract of the successful tenderer, with prior approval of the State Government, for any additional period after expiry of the term of the contract at the same terms and conditions as quoted in the tender or as deemed fit by the Government.	
22.	THE PRICE BID WILL BE OPENED ONLY FOR THE TENDERERS WHO QUALIFY IN THE TECHNICAL BID.	
23.	The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.	
24.	The Excise Department has the right to amend, or change any tender condition/Qualifying criteria without assigning any reason thereof.	

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Serial No. 02
Supp. List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 454 of 2020

Date of Order: 16.12.2020

Shri. Aayush Jain Vs. State of Meghalaya & Ors.

Coram:

Hon'ble Mr. Justice Ranjit More, Judge.

Appearance:

For the Petitioner/Appellant(s) : Mr. B.K.Sharma, Sr. Adv. with
Ms. U. Sharma, Adv.

For the Respondent(s) : Mr. A.Kumar, AG with
Ms. S.G.Momin, Addl. Sr. GA.

1. Heard Mr. B.K.Sharma, learned Sr. counsel for the petitioner and Mr. A. Kumar, learned AG for the respondents.

2. The petitioner approached this Court invoking Article 226 of the Constitution of India praying inter alia for setting aside and quashing of impugned Notice Inviting Tender bearing No. MED/CE-70/2014/330 dated 17-11-2020. Mr. B.K.Sharma, learned Sr. counsel invited my attention to the Notice Inviting Tender annexed at page 24 and submitted that the respondent No. 3 has invited tenders from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouses for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya upto 4.30 p.m. of 17-12-2020. Learned Sr. counsel for the petitioner further submitted that the petitioner is interested in participating in the said tender process, however, he was not supplied the bid documents as he is from Assam and not from Meghalaya. He further submits that the condition in the Notice Inviting Tender that participant must be a resident of the State of Meghalaya is contrary to Article 14 and 19 of the Constitution of India and that said condition is also contrary to Clause 2 of Rule 44 introduced by the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.

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3. Mr. A.Kumar, learned AG having taken instruction from respondent No. 3 state that the petitioner has no experience in liquor trade. He concedes that the bid documents cannot be denied to any person who wants to participate in the impugned tender process. He, however, submits that if the participant does not fulfill the conditions of the tender, then his bid can be rejected. Learned AG, on instruction make a statement that in the event petitioner approaches respondent No. 3 during the course of the day, he will be given the bid documents on payment of the fees. Statement accepted.

4. In the light of the statement made by learned AG, in my considered opinion, the grievance of the petitioner made in this petition no more survives for consideration.

5. Mr. B.K.Sharma, learned Sr. counsel for the petitioner, however, state that the last date to submit the tender bid is tomorrow i.e. 17-12-2020 at 4.30 p.m. and petitioner maybe given some more time to submit the bid. I am not incline to accept this request inasmuch as petitioner has approached this Court at the fag end and there is no statement in the petition that earlier petitioner had approached respondent No. 3 but the bid documents was not supplied to him on the ground that petitioner is not a resident of Meghalaya. However, the respondents are at liberty to grant extension. It is however made clear that if the petitioner submits his bid tomorrow i.e. 17-12-2020 before 4.30- p.m. his bid will be accepted and considered along with the other participants in accordance with the terms and conditions of the Notice Inviting Tender.

5. Petition accordingly disposed of.

Judge

Meghalaya
16.12.2020
"Samantha PS"

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Annexure – VI

License to construct and work a Central Bonded Warehouse for the deposit and storage of foreign liquor and spirits.

DISTRICT: RI-BHOI DISTRICT.

NO. OF LICENSE IN THE REGISTER: CBW/1E.

NAME OF LICENSEE: M/S UMPOHLIEW CENTRAL WAREHOUSE.

PLACE OF CENTRAL BONDED WAREHOUSE: 9TH MILE, BARIDUA, OPPT. CRPF CAMP., RI-BHOI DISTRICT, MEGHALAYA.

M/s Umpohliew Central Warehouse, 9th Mile, Baridua, Oppt. CRPF Camp., Ri-Bhoi District, Meghalaya, is hereby authorised by the Excise Commissioner, Meghalaya, to work a Central Bonded Warehouse at 9th Mile, Baridua, Oppt. CRPF Camp., Ri-Bhoi District, from 01st April, 2021 to 31st March, 2022 for the deposit and storage of foreign liquor or such spirits as permitted by the Excise Commissioner from time to time.

It shall be required of the holder of this license, as a condition of its remaining in force, that he shall duly and faithfully performed and abide by the following conditions and by the provisions of the Meghalaya Excise Act (Assam Excise Act, 1910, Act I of 1910, as adapted by Meghalaya) as amended from time to time and by all notifications and rules which have been or which, may, from time to time, be published or made there under so far they are relatable to this license and shall cause all persons employed by him to obey all such rules and orders.

I. That M/s Umpohliew Central Warehouse, shall pay to Government in advance an initial annual fee of ₹. 1,65,00,000 *(Rupees one crore sixty five lakh)* only, for the year 2021-2022 and thereafter an increase of Rs. 10,00,000/- (Rupees ten lakh) only, annually from the year 2022-2023 subject to a maximum annual license fee of Rs. 2,00,00,000/- (Rupees two crore) only, to be paid through Treasury Challan.

II. That he shall deposit and store only foreign liquor and such other spirits as Excise Commissioner may approve from time to time and only at the premises named therein.

III. That before depositing or indenting for any spirits to be deposited or kept under this license, he shall execute a bond in favour of the Commissioner of Excise, Meghalaya, for the payment of duty at the rate imposed under Section 21 of the Act on all foreign Liquor and Spirits imported, transported or all foreign liquor and Spirit deposited or kept by him to the said Warehouse.

IV. That he shall give to the Collector seven days clear notice of the probable date of arrival and the approximate quantity in bulk litres of such consignments of foreign liquor and spirit imported or transported under bond for deposit in the said Warehouse.

V. That he shall attend either personally or by his duly authorised agent at the time of arrival of the foreign liquor or other Spirits and that he shall remain in attendance till the foreign liquor or Spirits have been gauged and proved, if necessary, sampled.

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

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VI. That he shall provide, Site, Building, Vats and other apparatus to the satisfaction of the Excise Commissioner.

VII. That he shall bear the cost of the Excise establishment as may be fixed by the Excise Commissioner for supervision of the working of the Central Bonded Warehouse and shall provide suitable rent-free accommodation for them to the satisfaction of the Excise Commissioner.

VIII. That he shall keep regular and accurate daily accounts in such form as may be prescribed by the Excise Commissioner of all foreign liquor and Spirits received into and issued from the Warehouse.

IX. That he shall pay on Demand, for all foreign liquor and Spirits deposited and stored therein, the duty at the prescribed rate or rates.

X. That he shall permit any Excise Officer of or above the rank of Inspector of Excise to have at all hours free access to the Central Bonded Warehouse places appertaining thereto and that on demand by any such officer he shall produce for inspection his account of deposits and issues of foreign liquors and spirits.

XI. That when required by any Excise officer of or above the rank of Inspector he shall assist him by sufficient number of employees in taking accounts of his stock and for gauging foreign liquor or Spirits on receipt and at the time of issue.

XII. That he shall permit any Excise Officer of or above the rank of Inspector to take sample of any foreign liquor or spirits stored under this license.

XIII. That the licensee shall be bound to make such general arrangements as may be directed by the Collector of the district for the removal of the waste matter and refuse arising out from the working of the Central Bonded Warehouse.

XIV. (i) That all members of the executive and ministerial staff of the Central Bonded Warehouse shall be citizens of India.

(ii) That the lists of all appointments with necessary particulars of employees other than labourer and menials, shall, from time to time, be submitted to Government through the Commissioner of Excise, for their information once at least in every six months. In the case of labourers and menials, it shall be sufficient to submit once a year the statistics of their number, rate of wages and their native districts only.

XV. That the licensee shall be bound to maintain such minimum stock of foreign liquors and spirits in the Central Bonded Warehouse as may, from time to time be fixed by the Excise Commissioner.

XVI. That the licensee shall not be permitted to issue foreign liquors or spirits from the Central Bonded Warehouse to the Bonded Warehouses of foreign liquor and pass-holders unless he has taken out a license.

XVII. That as Security for fulfillment of these conditions, the licensee shall deposit with the collector of the district a sum equivalent to the annual license fee of **₹. 1,65,00,000/- (Rupees one crore sixty five lakh) only**, for the year 2021-2022 and thereafter an increase of Rs. 10,00,000/- (Rupees ten lakh) only, annually from the year 2022-2023 subject to a maximum annual license fee of Rs. 2,00,00,000/- (Rupees two crore) only and shall execute a hypothecation deed pledging the Central Bonded

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

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Warehouse premises and all apparatus and utensils employed in the working of the Warehouse for the due discharge of all payments which may become due to Government of Meghalaya. Provided that the Government of Meghalaya shall not undertake to arrange for the sale of any of the foreign liquors and Spirits in the Warehouse.

XVIII. That the licensee shall not be entitled to any compensation for cancellation of his license and abolition of the Central Bonded Warehouse as a result of any policy of Government or any other reasons.

XIX. That infraction of any of the above conditions or of any of the provisions of Meghalaya Excise Act, 1910, as amended from time to time or any of the notifications published or rules made there under so far as they are applicable to this license shall subject to the holder of this license to forfeiture of this license and the security deposit mentioned in the clause XVII of this license as well as to all or any of the penalties prescribed by law or rules.

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

The 26th March, 2021

Commissioner of Excise,
Meghalaya, Shillong.
Commissioner of Excise
Meghalaya, Shillong

ACKNOWLEDGEMENT RECEIVED OF LICENSE

Received the above license No. **CBW/1E** dated issued on **26th March, 2021**, by the Commissioner of Excise, Meghalaya.

Ajay Kumar Agarwala
Licensee

***

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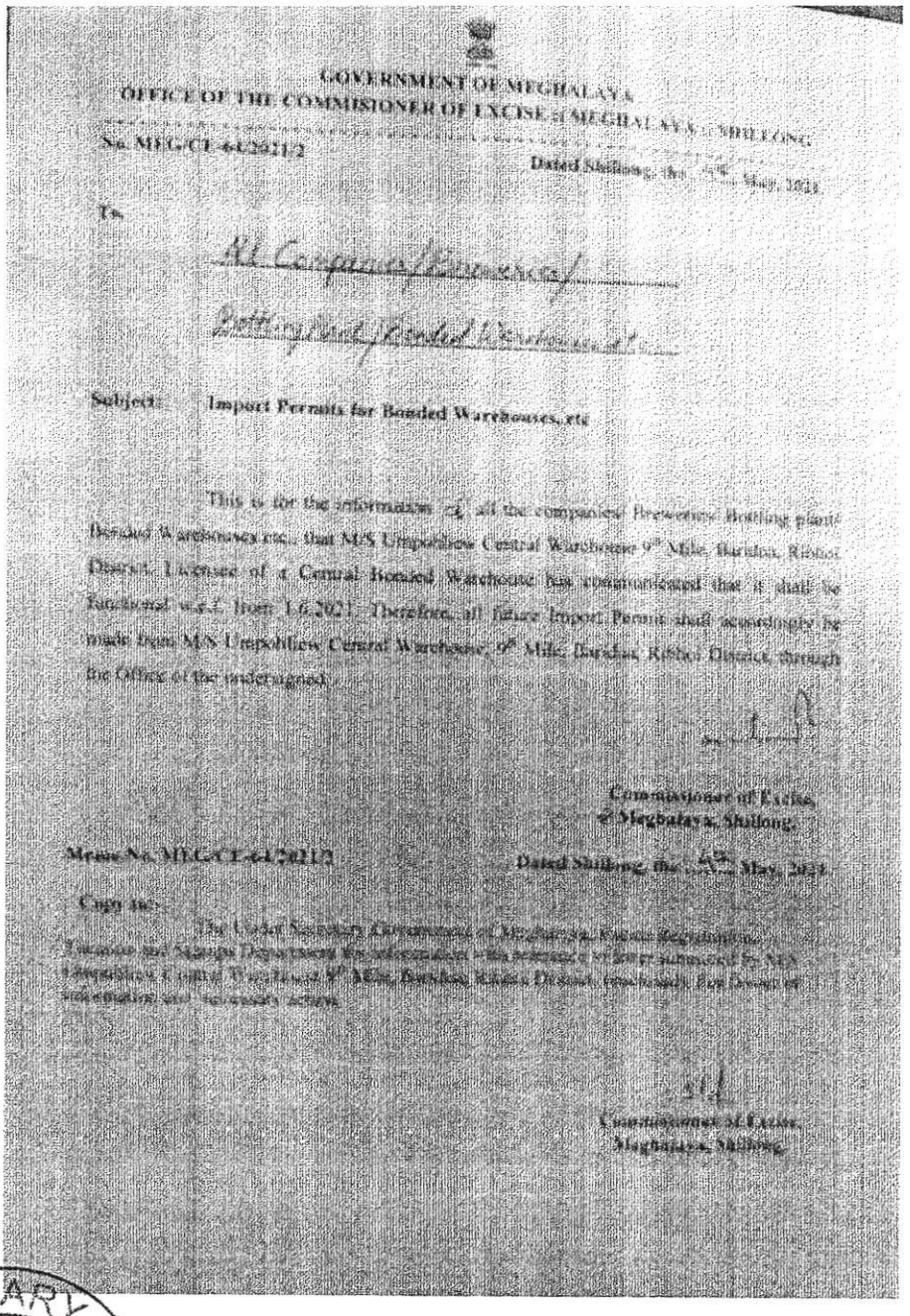

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/2 Dated Shillong, the [illegible] May, 2021

To,

All Companies/Breweries/
Bottling Plant/Bonded Warehouses etc.

Subject: Import Permits for Bonded Warehouses, etc

This is for the information of all the companies/ Breweries/ Bottling plant/ Bonded Warehouses etc., that M/S Umpobliew Central Warehouse 9th Mile, Baridua, Ribhoi District, Licensee of a Central Bonded Warehouse has communicated that it shall be functional w.e.f. from 1.6.2021. Therefore, all future Import Permit shall accordingly be made from M/S Umpobliew Central Warehouse, 9th Mile, Baridua, Ribhoi District, through the Office of the undersigned.

Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/2 Dated Shillong, the [illegible] May, 2021

Copy to:-

The Under Secretary Government of Meghalaya, Excise Registration, Taxation and Sugarcane Department for information with reference to letter submitted by M/S Umpobliew Central Warehouse 9th Mile, Baridua, Ribhoi District, (enclosed). For Direct of information and necessary action.

Commissioner of Excise,
Meghalaya, Shillong.

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GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No.MEG/CE-64/2021/2 Dated : Shillong, the 4th May, 2021

To
All Companies/Breweries/Bottling Plant/Bonded Warehouses etc.

Subject : Import Permit for Bonded Warehouse etc.

This is for the information of all the Companies/Breweries/Bottling Plant/Bonded Warehouses etc. that M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District, License of a Central Bonded Warehouses has communicated that it shall be functional w.e.f. from 1.6.2021. Therefore, all future Import Permit shall accordingly be made from M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District, through the office of the undersigned.

sd/-
Commissioner of Excise
Meghalaya, Shillong
Dated : Shillong, the 4th May, 2021

No. MEG/CE-64/2021/2

Copy to :

The Under Secretary, Government of Meghalaya, Excise Registration, Taxation and Stamps Department for information with reference to letter submitted by M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District (enclosed) for favour of information and necessary action.

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Delhi
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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
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Annexure – VIII

ISWAI

INTERNATIONAL SPIRITS & WINES ASSOCIATION OF INDIA

May 13, 2021

Smt. Sarika A. Synrem IDAS,
Commissioner & Secretary (Excise & Taxation, Registration & Stamps) ceshillong01@gmail.com
Government of Meghalaya, **Shillong**

Cc: Smt. R. V. Suchiang IAS, Additional Chief Secretary (Finance), rvsddd@gmail.com
Shri Pravin Bakshi IAS, Excise Commissioner, pravinbakshi@hotmail.com

Dear Madam,

Meghalaya – Change in Route-to-Market (RTM) - our feedback and request

The International Spirits & Wines Association of India (ISWAI) is the representative body of the national and international spirits & wine companies having business establishments in India. The companies include global leaders in both the spirits and wine industries viz. **Diageo-United Spirits, Pernod Ricard, Beam Suntory, Bacardi, Brown Forman, Moet Hennessy, Campari and William Grant & Sons**. Together, our members account for a substantial part of the value of the spirits and wine business in India.

We have for reference your notification seeking **creation of a Central Bonded Warehouse (CBW) in Meghalaya** which will function as the sole wholesaler for all AlcoBev products to be sold in the State of Meghalaya, thereby creating an additional link in the route-to-market (RTM) for AlcoBev in the state.

The notification makes no mention of the reasons that warrant the introduction of this CBW in the supply chain. We can only assume that there are valid reasons for creating such a monopoly, that will complicate and stretch the process and time for fulfilling consumer demand, apart from increasing the cost of operations and the logistics of supply. That **this is a private monopoly** complicates matters even further as **it could easily tend towards abuse of the CBW's dominant position, particularly with no perceivable government control. There** *have been* **instances in other states, of the havoc and the loss of image that private monopolies in this sector** have brought to the government/s in power.

There is no clarity as to the services that the CBW will provide, and the benefits that it will bring – to the suppliers, to the government, or to the consumers. It is only fair that the beneficiaries of the, as yet indeterminate, services should pay for such services. To amplify, if the creation of the CBW is for ease of government control on the supplies, then rightfully the margin should come out of government revenues. Alternately, if the introduction of a CBW in the supply chain is to enhance consumer confidence in the genuine-

International Spirits and Wines Association of India
#201, Tower 1A, DLF Corporate Park, M G Road, Gurugram – 122 002, Haryana
☎ +91 -124- 4671226/7 mail@iswai.in www.iswai.in

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ness of the products being sold, then it is only fair that the consumers should pay for the cost of this by way of an increase in the consumer prices that they pay.

Creation of a monopoly, and a private one at that, with no evident government oversight viz., stipulation of CBW margins (like done for bonders and retailers) is an undesirable move. **This is particularly true when the State is seeking comparison of ex-bond prices in Meghalaya with those in contiguous states.** You will appreciate that no other state has such contradictory stipulations – also, **in no state does the trade margin go as high as the 17% that the CBW representatives are attempting to seek from industry players,** and that too, for no / commensurate services that our members can currently perceive. It is surprising that the notification is silent on the margins of the CBW, while reiterating the existing margins of the bonders.

ISWAI requests that the Government of Meghalaya urgently review this matter,

- Provide clarity on the role, benefits, and the margins of the CBW, and
- Allow for **the additional costs of the introduction of the CBW to be absorbed by the government or to be passed on to the consumers by way of an increase in End Consumer Prices (ECPs).** Although, **we sincerely believe that** putting such a burden on the consumers is not only unfair, it is also not in the best interests of the consumers, the government's tax revenues, or the suppliers, as it will push up consumer prices leading to the setting up of illicit supply chains to cater to consumer demand.

In the interim, we request that the Government should refrain from introducing the CBW into the supply chain, pending a discussion with the industry.

We look forward to a favourable response to our request. We also request for a virtual meeting, at your convenience, to enable us to clarify any queries that you may have regarding the issue, and to clarify our rationale seeking removal of the impact of the mandated change in RTM.

Thanking you, we remain,

Yours truly,

I P Suresh Menon
Secretary-General, ISWAI +91-98451 09894 sureshmenon@iswai.in

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

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INTERNATIONAL SPIRITS & WINES ASSOCIATION OF INDIA

May 24, 2021

Shri. Conrad K Sangma Hon'ble Chief Minister, Government of Meghalaya, conradsangma@gmail.com

cc:
Smt. R. V. Suchiang IAS, Additional Chief Secretary (Finance), Meghalaya, rvsddd@gmail.com
Smt. Sarika A. Synrem IDAS, Commissioner & Secretary (ETRS), ceshillong01@gmail.com
Shri Pravin Bakshi IAS, Excise Commissioner, Meghalaya, pravinbakshi@hotmail.com
Government of Meghalaya,
Shillong

Hon'ble Chief Minister,

Meghalaya – Change in Route-to-Market (RTM) - our feedback and request

The International Spirits & Wines Association of India (ISWAI) is the representative body of the national and international spirits & wine companies having business establishments in India. The companies include global leaders in both the spirits and wine industries viz. **Diageo-United Spirits, Pernod Ricard, Beam Suntory, Bacardi, Brown Forman, Moet Hennessy, Campari and William Grant & Sons**. Together, our members account for a substantial part of the value of the spirits and wine business in India.

We have for reference your government's notification seeking **creation of a Central Bonded Warehouse (CBW) in Meghalaya** which will function as the sole wholesaler for all AlcoBev products to be sold in the State of Meghalaya, thereby creating an additional link in the route-to-market (RTM) for AlcoBev in the state.

The notification makes no mention of the reasons that warrant the introduction of this CBW in the supply chain. We can only assume that there are valid reasons for creating such a monopoly, that will complicate and stretch the process and time for fulfilling consumer demand, apart from increasing the cost of operations and the logistics of supply. That **this is a private monopoly** complicates matters even further as **it could easily tend towards abuse of the CBW's dominant position, particularly with no perceivable government control**. There *have been* instances in other states, of the havoc and the loss of image that private monopolies in this sector have brought to the government/s in power, and such decisions of the States to create private monopolies have been struck down by the Courts.

There is no clarity as to the services that the CBW will provide, and the benefits that it will bring – to the suppliers, to the government, or to the consumers. It is only fair that the beneficiaries of the, as yet indeterminate, services should pay for such services. To amplify, if the creation of the CBW is for ease of government control on the supplies, then rightfully the margin should come out of government revenues. Alternately, if the introduction of a CBW in the supply chain is to enhance consumer confidence in the genuineness of the products being sold, then it is only fair that the consumers should pay for the cost of this by way of an increase in the consumer prices that they pay.

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International Spirits and Wines Association of India
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+91-124-4671226/7 mail@iswai.in www.iswai.in

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Creation of a monopoly, and a private one at that, with no evident government oversight viz., stipulation of CBW margins (like done for bonders and retailers) is an undesirable move. **This is particularly true when the State is seeking comparison of ex-bond prices in Meghalaya with those in contiguous states**. You will appreciate that no other state has such contradictory stipulations – also, **in no state does the trade margin go as high as the 17% that the CBW representatives are attempting to seek from industry players,** and that too, for no / commensurate services that our members can currently perceive. It is surprising that the notification is silent on the margins of the CBW, while reiterating the existing margins of the bonders.

ISWAI requests that the Government of Meghalaya urgently review this matter,

- Provide clarity on the role, benefits, and the margins of the CBW, and
- Allow for **the additional costs of the introduction of the CBW to be absorbed by the government or to be passed on to the consumers by way of an increase in End Consumer Prices (ECPs).**
  Although, we sincerely believe that putting such a burden on the consumers is not only unfair, it is also not in the best interests of the consumers, the government's tax revenues, or the suppliers, as it will push up consumer prices leading to the setting up of illicit supply chains to cater to consumer demand.

In the interim, we request that the Government should refrain from introducing the CBW into the supply chain, pending a discussion with the industry.

We had sent in this representation to your officers earlier (on the 13th May), but we have not had the benefit of a response, except for an interim response to the effect that they were examining our representation. Follow-up by us thereafter has not elicited any further response, and the implementation is imminent – on 1st June.

We look forward to a favourable response to our request. We also request for a virtual meeting, at your convenience, to enable us to clarify any queries that you may have regarding the issue, and to clarify our rationale seeking removal of the impact of the mandated change in RTM.

Thanking you, we remain,
Yours truly,

I P Suresh Menon
Secretary-General - ISWAI | Mobile: +91 98451 09894 | E-mail: sureshmenon@iswai.in

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/8, Dated Shillong, the 25th May, 2021.

To,

_____

_____.

Subject: **Import Permits for Bonded Warehouses, etc.**

Ref.: **Letter No. MEG/CE-64/2021/2, dt. 04/05/2021.**

This is for the information of all the Companies/Breweries/Bottling Plants/Bonded Warehouses, etc., that in view of sudden lockdown due to COVID-19 pandemic situation and pending inspection and readiness survey of M/s Umpohliew Central Warehouse, 9th Mile, Baridua, Ri-Bhoi District, this office letter No. MEG/CE-64/2021/2, dt. 04/05/2021, is kept in abeyance till all requirements/compliance are met and till further orders.

for Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/8-A, **Dated Shillong, the 25th May, 2021.**

Copy to:-

1. The Under Secretary to the Government of Meghalaya, ERTS Department, for information.

Commissioner of Excise,
Meghalaya, Shillong.

****

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWA

Annexure – XI

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT

No. ERTS (T) 49/2020/69, Dated Shillong, the 10th June, 2021.

From : Shri. T.K. Marak,
Under Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

To : Shri. I. P. Suresh Menon,
Secretary – General,
International Spirits & Wines Association of India,
#201, Tower 1A, DLF Corporate Park,
MG Road,
Gurugram – 122002,
Haryana.

Sub : Matter relating to Meghalaya – Change in Route – to – Market (RTM) – our feedback and request.

Sir,

With reference to your letter No Nil. dated 13th May, 2021, I am directed to furnish following comments on the issues raised vide your letter cited ibid:

1. At the outset, the averments made in the representation cited above, alleging the *'creation of a monopoly'*, and alleging infirmity in the selection process of the tenderer are denied as incorrect. It is specifically denied that any monopoly has been created by introduction of a central bonded warehouse and it is stated that the creation of the Central bonded Warehouse is a consequence of a well thought out policy decision taken by the Government, after due assessment and identification of specific problem areas in the liquor trade in the State, which are particularly adverted to in the following paragraphs.
2. It is also specifically denied that there was any *infirmity* in the tender process. In this regard, it is stated that the tender process came to be challenged before the Hon'ble High Court of Meghalaya in Writ Petition (Civil) No. 454 of 2020 and the Hon'ble High Court had declined to interfere with the process of tender. Therefore, these allegations are misconceived and without any merit.
3. That without prejudice to the above, and with a view to allay the concerns of the Industry representatives, the instant response is being provided to the representations made.
4. That the Government of Meghalaya vide Notification no. ERTS (E) 49/2020/36 dated 15/10/2020 introduced Central Bonded Warehouse (CBW) in exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya. The Government is well within its powers to frame any policy/rules relating to any excise matter, wherever it is considered expedient in the interest of the State. Even otherwise, the competence of the State Government to bring the amendment is not in dispute (nor can it be disputed).

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

5. The main reasons for introducing the CBW are as follows:

   i) It was observed that some Bonded Warehouses applied for a lesser number of import permits, perhaps due to financial constraints as their investment increased manifold after introduction of prepaid advalorem duty, since most of the liquor companies would not dispatch and accept indents lesser than a truck-load of the products. All the Bonded Warehouses are indenting goods individually and to make up for the numbers for a truck-load, they tend to order slow-moving brands, leading to unnecessary piling of stocks, which at times, become unwholesome, unfit for human consumption, and ultimately has to be destroyed in due time causing losses to both the Bonded Warehouses and the State exchequer, affecting the growth of the industry.

   ii) With the introduction of Central Bonded Warehouse, any Bonded Warehouse will be able to indent any brand, as per their specific requirement, which in turn would result in minimizing their investment with assured turnover since the Central Bonded Warehouse would be able to supply an assorted range of products in a single truck, which otherwise had to be procured truck-wise from different companies/locations.

   iii) With the introduction of CBW, it would be easier for the Government to exercise controls and monitor one entity, in place of existing 45 bonded warehouses, and it also serves as a single point for collection of duties/fees etc. levied by the Government, thus, helping in plugging the revenue leakages, if any, in the system.

6. That the CBW shall be governed by all the extant Meghalaya Bonded Warehouse Rules, under the supervision and control of Excise Department, right from importing of all types of liquor to issue and transportation to different Bonded Warehouses all over the State.

7. An open tender was called to establish and operate the CBW, following all extant tender guidelines of the Government of Meghalaya and the license for CBW was issued as per tender conditions.

8. The present practice seeking comparison of ex-bond price was initiated only after the Excise Department realized that the liquor companies were supplying their products to Meghalaya at a higher rate, compared to those of other states and shall continue for the benefit of the State and its consumers.

9. That the creation of CBW does not entail any additional cost of operations to the existing tiers i.e. liquor companies, bonded warehouses, retailers. The margins payable to CBW should be regulated purely on free market play. The Government does not intend to regulate the margins for CBW as it would tantamount to interference with the market and price dynamics across various brands and types of liquor. The minimum margins for Bonded warehouses are fixed to safeguard their interests based on the representation made by them in this regard.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

10. That by creating CBW, the Government has no intent, perceivable or otherwise to disturb the supply chain, rather it is to facilitate availability of wider range of brands to the consumers of the state, as per their likes and preferences and to enable the bonded warehouses with lesser financial capability to compete with big players on level-playing field. Also, the CBW, due to economies of scale, would be in a better position to cater to the demands/indents of the bonded warehouses in the State, irrespective of their location. The onus of transportation and delivery of goods to the bonded warehouses across the State is again on CBW, and the investment on account of payment of prepaid advalorem duty, fees etc., in addition to the cost price of the liquor rests on CBW.
11. That with CBW in place, the revenue stream to the Government would in no way be compromised, rather by levying License Fee, Government tends to gain and not only that, monitoring a single entity would be any day, any time easier for the Government to check on the possible causes of revenue leakage and come up with timely remedial measures to address/fix the same.
12. The Government neither intends nor has given up on any kind of control when it comes to the import, export, transport, manufacture, sale and possession of intoxicating liquors by creating CBW, rather it is established to serve as a single-point reference to bring about progressive changes in the supply chain viz. automation and integration with the end point of sale etc., in addition to getting timely inputs to study the market trends across the brands to amend or introduce excise policies, in line with the changing times and markets, acting as a catalyst for overall growth of the industry, leading to growth in our excise revenues, which is largely used to fund various welfare and developmental activities in the State.
13. That it is the earnest hope on behalf of the State Government that the above clarifications provide the necessary confidence to the Industry stakeholders regarding the bonafide and well-intentioned policy of the State Government. That it is further stated that the instant response is being provided, without prejudice to the rights and contentions of the State Government.

This issues with the approval of the Hon'ble Chief Minister.

Yours faithfully,

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department

Memo No. ERTS (T) 49/2020/69-A, Dated Shillong, the 10th June, 2021.

Copy to:-

1. PS to the Hon'ble Chief Minister for kind information of the Chief Minister.
2. PS to the Excise Minister for kind information of the Minister.
3. The Commissioner of Excise, Meghalaya, Shillong for favour of kind information.

By order etc.,

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/37, Dated Shillong, the 29th June, 2021.

To,

M/s Umpohliew Central Warehouse,
9th Mile, Baridua,
Ri-Bhoi District.

Subject: Import Permit.

Ref.: MEG/CE-64/2021/8, dt. 25/05/2021.

In supersession of this office letter referred above, you are hereby allowed to apply for Import Permits on pre-payment of Import Pass Fee, Literage fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported/transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.

Sd/-
Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/37-A, Dated Shillong, the 29th June, 2021.

Copy to:-

1. The Under Secretary to the Government of Meghalaya, ERTS Department, alongwith inspection report and structural stability and safety certificate, for information.
2. The Deputy Commissioner (Excise), Ri-Bhoi District, Nongpoh, for information and necessary action.
3. The Superintendent of Excise, Ri-Bhoi District, Nongpoh, for information and necessary action.
4. All Companies/Bottling Plants/Distilleries/Breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022.

Commissioner of Excise,
Meghalaya, Shillong.

****

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

[TYPED COPY]

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No. MEG/CE-64/2021/37 Dated : Shillong, the 29th June, 2021

To
M/s Umpohliew Cenrtral Warehouse
9th Mile, Baridua
Ri-Bhoi District

Sub : Import Permit

Ref. MEG/CE-64/2021/8 Dt : 25/05/2021

In supersession of this office letter referred above, you are hereby allowed to apply for Import Permits on pre-payment of Import Pass Fees, Literage fees and advalorem duty on all types of IMFL/Beer/Wine/BIO etc. to be imported/transported from various companies/bolting plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022 with immediate effect.

sd/-
Commissioner of Excise
Meghalaya, Shillong
Dated : Shilling, the 29th June, 2021

Memo No. No. MEG/CE-64/2021/37-A

Copy to :

1. The Under Secretary to the Government of Meghalaya, ERTS Department along with inspection report and structural stability and safety certificate, for information.
2. The Deputy Commissioner (Excise), Ri-Bhoi District, Nongpoh, for information and necessary action.
3. The Superintendent of Excise, Ri-Bhoi District, Nongpoh, for information and necessary action.
4. All Companies/ Bottling Plants/Distilleries/Breweries, whose brand and labels are duly registered in Meghalaya for the year 2021-2022.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

dt. 12/7/21

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

MISCELLANEOUS CASE NO. _____ OF 2021
(IN WP(C) No. _____ OF 2021)

To,

The Hon'ble Mr. Justice Biswanath Somadder, the Chief Justice of the Hon'ble Meghalaya High Court and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF:

An application under Article 226 of the Constitution of India for writ in the nature of Certiorari and/or Mandamus and/or any other appropriate writ, order or direction.

-AND –

IN THE MATTER OF:

Violation of fundamental, constitutional and other legal rights of the Petitioner and its members.

-AND –

IN THE MATTER OF:

Notifications dated 15.10.2020 amending the Meghalaya Bonded Warehouses Rules (Assam

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ISWA

Warehouses Rules, 1965, as adapted by Meghalaya) and the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya)

-AND-

IN THE MATTER OF:

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
A company registered under the Companies Act, 1956 having its registered office at 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Ms. Nita Prannath Kapoor, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA**

   Represented through Principal Secretary, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya

2. **COMMISSIONER OF EXCISE,**
   Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE,**

   Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

APPLICATION ON BEHALF OF THE PETITIONER UNDER SECTION 151 OF THE CODE OF CIVIL PROCEDURE, 1908 FOR EX-PARTE AD INTERIM STAY OF THE NOTIFICATIONS DATED 15 OCTOBER 2020 PASSED BY THE RESPONDENT NO. 2.

MOST RESPECTFULLY SHOWETH:

1. The Petitioner has filed the accompanying Writ Petition challenging the notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as the "**Impugned Amendment Rules**". The contents of the Writ Petition are reiterated but have not been repeated herein for the sake of brevity. The same may be read as a part of the present Application.

2. It is submitted that the Petitioner has a strong prima facie case in its favour. By way of the Impugned Amendment Rules, the Respondent No. 2 has introduced a monopolistic '*license to establish and work*' a central bonded warehouse in the state of Meghalaya ("**CBW license**"), to be granted to a private entity for a substantial period of 10 years, in complete contravention of Articles 14 and 19 of the Constitution of India, 1950 ("**the Constitution**") and the provisions of the Meghalaya Excise Act (Assam Act of 1910, as adopted by Meghalaya) ("**Meghalaya Excise Act**").

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ISW

3. It is submitted that in terms of Rule 44 introduced by way of the First Impugned Amendment Rules and Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, Bonded Warehouses in the state would now be required to lift liquor solely from the CBW licensee, and would not themselves be permitted to import directly from suppliers, Bottling Plants, etc. The effect of such amendments is that for a period of 10 years (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW license holder (as opposed to purchasing liquor directly from bottlers or manufactories) and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW license holder, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 1 April 2021, granted such CBW license to a private entity, i.e. the Respondent No. 3. In effect, the Respondent No. 1 has vested the Respondent No. 3 with an exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya, and that too for a substantial period of 10 years. It is humbly submitted that the vesting of such a monopolistic license in a private entity in the trade in liquor is contrary to the provisions of the Meghalaya Excise Act. In this regard, it is submitted that by way of Section 19 of the Meghalaya Excise Act, the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs, and no such similar enabling provision exists in the Meghalaya Excise Act in relation to foreign liquor. Accordingly, inasmuch as the Respondent No. 2 has amended the Bonded Warehouse Rules, to include a monopolistic

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
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INTERNATIONAL SPIRITS AND WINES ASSOCIATION
ISWA

license in trade in foreign liquor, the same is in contrary to Section 19 of the provisions of the Meghalaya Excise Act.

4. In addition to the above, it is humbly submitted that while the Respondent No. 2 has stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has grossly exceeded the powers granted to it under Section 36. It is humbly submitted that while Section 36 only permits the framing of rules for the purposes of carrying out the provisions of the Meghalaya Excise Act, the Impugned Amendment Rules have been framed without any corresponding power being provided under Section 36 or any other provisions of the Meghalaya Excise Act. Accordingly, the said Impugned Amendment Rules are violative of Section 36 of the Meghalaya Excise Act as well.

5. It is further submitted that the Impugned Amendment Rules are discriminatory and thus violative of Article 14 of the Constitution. It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others who are likely placed. In this regard it is submitted that prior to introduction of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW license holder and have been disallowed from sourcing liquor directly from manufacturers, bottlers or suppliers. As a result of the existence of multiple bonded warehouse licensees in the state,

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules arbitrarily disturbs the equilibrium created by market forces. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution.

6. Additionally, it is submitted that the Respondent No. 2 has failed to appreciate that creation of monopoly in favour of a private entity is not permitted in the trade in liquor. The Hon'ble Supreme Court in *Kerala Bar Hotels* v. *State of Kerala,* (2015) SCC Online SC 1385, while elucidating upon its judgment in *Khoday Distilleries and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574, permitted creation of monopoly in trade in liquor only in the State and its instrumentalities, and not any private entity. Therefore, creation of a monopolistic CBW license is completely contrary to the aforementioned decision of the Hon'ble Supreme Court.

7. It is humbly submitted that while introducing the monopolistic CBW license, the Respondent No. 2 has failed to incorporate any checks and balances. In the absence of appropriate checks and balances, the monopolistic entity would have enormous powers to disrupt the market forces in trade of liquor in the state of Meghalaya. Additionally, the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms (which in the present case it has already started indulging in). On this account as well, the Impugned Amendment Rules are liable to be struck down.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ASSOCIATION OF INDIA ISWAI

8. Additionally, it is submitted that the Impugned Amendment Rules are manifestly arbitrary, inasmuch as the same are wholly unguided and leave untrammelled discretion in the hands of the CBW license holder. In this regard it is submitted that the Impugned Amendment Rules do not (i) lay down material stipulations such as profit margins that may be retained by the CBW licensee, or (ii) lay down guidelines for the manner in which the CBW licensee may procure stocks. Moreover, the Impugned Amendment Rules have been passed without any definitive determining principles and in fact, leave to the discretion of the CBW licensee, significant matters of distribution and supply policy that ought to be determined by the State. In the absence of key provisions stipulating the mechanism of price determination and maintenance and demand of stocks, the CBW licensee is at liberty to adopt procurement norms and price structures at its whims and caprices, and to the prejudice of suppliers such as the members of the Petitioner. On this account as well, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court.

9. It is humbly submitted that the balance of convenience in the present case rests squarely in favour of the Petitioner and against the Respondents. In this regard, it is humbly submitted that in the event, the implementation of the Impugned Amendment Rules is not stayed by this Hon'ble Court pending the outcome of the Writ Petition, the Petitioner would be left with no option but to comply with the Impugned Amendment Rules which are unconstitutional, and would also be subjected to carry out trade in liquor at the whims and caprices of the CBW licensee. Additionally, the Petitioner would also be required to pay the unregulated and exorbitant profit margins that are being

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

arbitrarily demanded by the Respondent No. 3, in order to continue with its trade. Such a consequence, apart from being illegal, would also be wholly unjust and unfair to the members of the Petitioner. In addition to the above, it is relevant to note that it is only by virtue of the letter dated 29 June 2021 issued by the Respondent No. 2, that the Respondent No. 3 has been permitted to apply for import permits. Therefore, the implementation of the Impugned Amendment Rules is at a nascent stage, and no prejudice whatsoever would be caused to the Respondents, if the operation of the same is stayed.

10. It is humbly submitted that in the event the interim relief as prayed for is not granted during the pendency of the accompanying Writ Petition, the members of the Petitioner would suffer irreparable harm and injury, inasmuch as, (i) the Petitioner's members would have to pay the Respondent No. 3 the exorbitant profit margins being arbitrarily demanded by the Respondent No. 3, and (ii) the Petitioner's members would have to comply with the Impugned Amendment Rules, which are wholly unconstitutional and contrary to the Meghalaya Excise Act. Moreover, the operation of the Impugned Amendment Rules may result in a situation where the member companies of the Petitioner are driven out of the market, owing to the unfair conditions of trade which have been / may further be imposed by the monopolistic CBW licensee. In the event the member companies of the Petitioner are driven out of the market, or lose their respective market share(s), it would be extremely difficult, if not impossible, to regain such market share(s) built over a substantial period of time in the state of Meghalaya. Such loss would be irretrievable for the members of the Petitioner. However, no prejudice would be caused to the Respondents in the event the operation of the Impugned

NOTARY Rajendra Kumar Delhi Regd. No. 5789 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

Amendment Rules is stayed, inasmuch as, if the present Petition is decided against the Petitioner, the Respondents would still be at liberty to implement the Impugned Amendment Rules in accordance with law.

11. The present Application is made bonafide and in the interests of justice. No prejudice would be caused to the Respondents in case the Application is allowed.

PRAYER

In light of the aforesaid, the Petitioner respectfully prays that this Hon'ble Court may be pleased to:-

(a) Stay the operation of Rules 2(iia) and 44 of the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted by Meghalaya), inserted by Clauses 2 and 3 of the Notification dated 15 October 2020, bearing No. ERTS (E) 49/2020/36 issued by the Respondent No. 2;

(b) Stay the operation of Clauses 2, 3 and 4 of the Notification dated 15 October 2020 bearing No. ERTS (E) 49/2020/37, issued by the Respondent No. 2, amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted by Meghalaya);

(c) Confirm the reliefs granted in (a) and (b) above on return of motion.

(d) Pass any such further or other order(s) or direction(s), as this Hon'ble Court may deem fit and proper in the interest justice.

And for this act of kindness Your Petitioner as is always is duty bound shall ever pray.

NOTARY Rajender Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF I.T.C.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWA

AFFIDAVIT

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare as follows.

1. That I am authorized signatory of the Petitioner company this case and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present affidavit.
2. That the statements made in paragraphs 1 (p), 11 of the instant application are true to my knowledge and those made in paragraphs 2, 3, 4 are information derived from records which I believe to be true and rest are my humble submissions before this Hon'ble Court.
3. That all the annexures annexed with the writ application are true copies of its original.

OATH

'I swear that this declaration is true, that it conceals nothing and that no part of it is false, so help me God'.

And I sign this affidavit on this 10th day of July, 2021 at New Delhi.

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

DEPONENT

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4742
Mobile No.: 9899446209
10 JUL 2021

NOTARIAL

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
No.-5(406)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-8, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON ..... INDENTIFIED BY
10 JUL 2021
IDENTIFY THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

KRISHNA
D-4211/2017
IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

VERIFICATION

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare that the contents stated in the Affidavit are true to the best of my knowledge and belief and no part thereof is false or misleading and no material has been concealed therefrom.

Verified at New Delhi on this 10th day of July, 2021

DEPONENT

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

NOTARIAL

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4742
Mobile No.: 9899446209

10 JUL 2021

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON 10 JUL 2021 UNDENTIFIED BY.

IDENTIFY THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

D-4211/2017.

IDENTITY THE EXECUTANT/ DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(486)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-6, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7

dt. 12/7/21

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT

AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. OF 2021

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
...PETITIONER

-VERSUS-

STATE OF MEGHALAYA & 2 ORS.

....RESPONDENTS

SYNOPSIS

The Petitioner is constrained to prefer the present writ petition, being aggrieved by the amendment made by the Respondent No. 2, by way of notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as "**Impugned Amendment Rules**". By way of the First Impugned Amendment Rules, the Respondent No. 2 has introduced a monopolistic '*license to establish and work*' a central bonded warehouse in the State of Meghalaya ("**CBW license**"), to be granted to a private entity

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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

for a substantial period of 10 years, in complete contravention of Articles 14 and 19 of the Constitution of India and the provisions of the Meghalaya Excise Act (Assam Act of 1910, as adopted by Meghalaya) ("**Meghalaya Excise Act**").

It is submitted that Rule 44 introduced by way of the First Impugned Amendment Rules provides that "*On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.*". In consonance with the above, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondents have disentitled Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and in turn have vested such right with the Central Bonded Warehouse. The effect of such an amendment is that for a period of 10 years (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW license holder (as opposed to purchasing liquor directly from bottlers or manufactories) and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW license holder, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 1 April 2021, granted such CBW license to a private entity, i.e. the Respondent No. 3. In effect, the Respondent No. 1 has vested the Respondent No. 3 with an exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya, and that too for a substantial period of 10 years. It is humbly submitted that the

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vesting of such a monopolistic license in a private entity in the trade in liquor is contrary to the provisions of the Meghalaya Excise Act. In this regard, it is submitted that by way of Section 19 of the Meghalaya Excise Act, the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs, and no such similar enabling provision exists in the Meghalaya Excise Act in relation to foreign liquor. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Accordingly, inasmuch as the Respondent No. 2 has amended the Bonded Warehouse Rules, to include a monopolistic license in trade in foreign liquor, the same is in the teeth of the provisions of the Meghalaya Excise Act, and specifically, Section 19 thereof. In addition to the above it is humbly submitted that while the Respondent No. 2 has stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has grossly exceeded the powers granted to it under Section 36. In this regard, it is humbly submitted that Section 36(1) merely entitles the state government to "*...make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of

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Sections 36(2), 36(3) or 36(4) permit the Respondent No. 2 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. Accordingly, the Impugned Amendment Rules have been passed in excess of jurisdiction and are thus liable to be quashed.

In addition to the above, the Impugned Amendment Rules are discriminatory and thus violative of Article 14 of the Constitution of India, 1950 ("**the Constitution**"). It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others who are likely placed. In this regard it is submitted that prior to introduction of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW license holder and have been disallowed from sourcing liquor directly from manufacturers, bottlers or suppliers. As a result of the existence of multiple bonded warehouse licensees in the state, there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules arbitrarily disturbs the equilibrium created by market forces. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution.

Additionally, it is submitted that the Respondent No. 2 has failed to appreciate that creation of monopoly in favour of a private entity is not permitted in the trade in liquor. The Hon'ble Supreme Court in *Kerala Bar Hotels* v. *State of Kerala,* (2015) SCC Online SC 1385, while elucidating upon

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its judgment in *Khoday Distilleries and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574, had envisaged three situations of trade in liquor. The first one is a situation of complete prohibition by the State, the second, a State monopoly i.e. monopoly vested in the State or its instrumentalities and the third where the State divests with its privilege to trade in liquor in favour of private individuals. It was held by the Hon'ble Supreme Court that in the third situation when the state divests with its privilege in favour of private individuals, rights under Article 14 come into play and everyone has an equal right to participate in the trade in liquor. Therefore, creation of a monopolistic CBW license is completely contrary to the aforementioned decision of the Hon'ble Supreme Court. Moreover, the creation of such license falls foul of Article 14 of the Constitution as well, inasmuch as it disallows an equal right to participate in the trade in liquor to those equally placed.

It is submitted that trade in liquor is completely regulated by state governments and therefore, in the absence of permissions / licenses from the state governments, private entities are not permitted to trade in liquor. Therefore, by creation of monopoly, the members of the Petitioner who are the suppliers of foreign liquor are left with no option but to deal with the monopolistic licensee appointed by the State Government. In the absence of appropriate checks and balances, the monopolistic entity would have enormous powers to disrupt the market forces in trade of liquor in the state of Meghalaya. Additionally, the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms (which in the present case it has already started indulging in). It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this

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account as well, the Impugned Amendment Rules are liable to be struck down.

Additionally, it is submitted that the Impugned Amendment Rules are manifestly arbitrary, inasmuch as the same are wholly unguided and leave untrammelled discretion in the hands of the CBW license holder. In this regard it is submitted that the Impugned Amendment Rules do not (i) lay down material stipulations such as profit margins that may be retained by the CBW licensee, or (ii) lay down guidelines for the manner in which the CBW licensee may procure stocks. Moreover, the Impugned Amendment Rules have been passed without any definitive determining principles and in fact, leave to the discretion of the CBW licensee, significant matters of distribution and supply policy that ought to be determined by the State. In the absence of key provisions stipulating the mechanism of price determination and maintenance and demand of stocks, the CBW licensee is at liberty to adopt procurement norms and price structures at its whims and caprices, and to the prejudice of suppliers such as the members of the Petitioner. On this account as well, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court as being manifestly arbitrary and thus contrary to Article 14 of the Constitution.

Filed by:

(Amit Goyal)
Advocate

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

LIST OF DATES

Date	Particulars
15.10.2020	Respondent No. 2 issued the Impugned Amendment Rules amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) and the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya), *inter alia* introducing a monopolistic '*license to establish and work*' a central bonded warehouse ("**CBW**") in the state of Meghalaya, to be granted to a private entity for a substantial period of 10 years.
18.11.2020	Respondent No. 2 released a Notice Inviting Tender, inviting interested parties to submit tenders for operating the CBW for supply of liquor to all bonded warehouses located in the state of Meghalaya.
01.04.2021	Respondent No. 3 was awarded the license to establish and work the CBW w.e.f. 1 April 2021.
April – May 2021	Respondent No. 3 issued various letters to member companies of the Petitioner *inter alia* asking them to finalize cost cards for sale of stock to Respondent No. 3, while reserving exorbitant margins approximately in the range of 25%, including for itself.
04.05.2021	Respondent No. 2 issued a notification, stating that the CBW would be functional with effect from 1 June 2021, and directed that "*all future import permits would have to be obtained from*" Umpohliew "*through the office of the Excise Commissioner*".
13.05.2021	The Petitioner, on behalf of its members, submitted a representation to the Respondent No. 2, *inter-alia* requesting it to refrain from introducing the CBW in the liquor supply chain, pending discussions with the liquor industry, and *inter alia* highlighted various concerns.
24.05.2021	As the Petitioner did not receive any response to its letter dated 13 May 2021, it issued a representation to the Hon'ble Chief Minister of Meghalaya, reiterating the points and concerns raised in its letter dated 13 May 2021.
25.05.2021	The Respondent No. 2 issued a notification, stating that the operations of the CBW were kept in abeyance till all requirements /

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INTERNATIONAL SPIRITS & WINES ASSOCIATION OF INDIA ISWAI

	compliances were met and till further orders, due to the pending inspection and readiness survey of Respondent No. 3, which could not be completed on account of the Covid-19 pandemic.
June 2021	Certain member companies of the Petitioner received emails / letters from Respondent No. 3, *inter alia* stating that the CBW was commencing operations shortly. By way of such letters, Respondent No. 3 reiterated its request for finalization of the costs cards, while continuing to demand exorbitant profit margins for itself.
10.06.2021	Respondent No. 1 issued its response to the Petitioner's letter dated 24 May 2021 whereby it *inter alia* sought to justify (i) the creation of a CBW and (ii) the State of Meghalaya's decision not to stipulate any margins payable to the CBW licensee, *inter alia* on the ground that the same should be regulated "*purely on free market play*".
29.06.2021	Respondent No. 2 issued a letter to Respondent No. 3 in supersession of its earlier notification dated 25 May 2021, permitting Respondent No. 3 to "*apply for Import Permits on pre-payment of Import Pass Fee, Literage Fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported-transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.*"
12.07.2021	Hence the present petition

Filed by:

(Amit Goyal)
Advocate

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. OF 2021

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
...PETITIONER

-VERSUS-

STATE OF MEGHALAYA & 2 ORS.

....RESPONDENTS

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Filed by:

(Amit Goyal)

Advocate

NOTARY
Rajendra Kumar
Delhi
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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. OF 2021
CATEGORY:
CODE:

To,

The Hon'ble Mr. Justice Biswanath Somadder, the Chief Justice of the Hon'ble Meghalaya High Court and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF:

An application under Article 226 of the Constitution of India for writ in the nature of Certiorari and/or Mandamus and/or any other appropriate writ, order or direction.

-AND –

IN THE MATTER OF:

Violation of fundamental, constitutional and other legal rights of the Petitioner and its members.

-AND –

IN THE MATTER OF:

Notifications dated 15.10.2020 amending the Meghalaya Bonded Warehouses Rules (Assam Warehouses Rules, 1965, as adapted

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Meghalaya) and the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya)

-AND-

IN THE MATTER OF:

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
A company registered under the Companies Act, 1956 having its registered office at 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Ms. Nita Prannath Kapoor, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA**

   Represented through Principal Secretary, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya

2. **COMMISSIONER OF EXCISE,**
   Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE,**

   Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

MOST RESPECTFULLY SHOWETH:

Preliminary submissions:

The Petitioner is constrained to prefer the present writ petition, being aggrieved by the amendment made by the Respondent No. 2, by way of

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notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as "**Impugned Amendment Rules**". By way of the First Impugned Amendment Rules, the Respondent No. 2 has introduced a monopolistic '*license to establish and work*' a central bonded warehouse in the state of Meghalaya ("**CBW license**"), to be granted to a private entity for a substantial period of 10 years, in complete contravention of Articles 14 and 19 of the Constitution of India and the provisions of the Meghalaya Excise Act (Assam Act of 1910, as adopted by Meghalaya) ("**Meghalaya Excise Act**").

Copies of the Notification dated 15 October 2020, bearing no. ERTS (E) 49/2020/36 and Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/37 are annexed herewith and marked as **Annexure- I & II** respectively.

2. It is submitted that Rule 44 introduced by way of the First Impugned Amendment Rules provides that "*On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.*". In consonance with the above, by way of Clauses 2, 3 and 4 of the Second

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Impugned Amendment Rules, the Respondents have disentitled Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and in turn have vested such right with the Central Bonded Warehouse. The effect of such an amendment is that for a period of 10 years (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW license holder (as opposed to purchasing liquor directly from bottlers or manufactories) and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW license holder, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 1 April 2021, granted such CBW license to a private entity, i.e. the Respondent No. 3. In effect, the Respondent No. 1 has vested the Respondent No. 3 with an exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya, and that too for a substantial period of 10 years. It is humbly submitted that the vesting of such a monopolistic license in a private entity in the trade in liquor is contrary to the provisions of the Meghalaya Excise Act. In this regard, it is submitted that by way of Section 19 of the Meghalaya Excise Act, the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs, and no such similar enabling provision exists in the Meghalaya Excise Act in relation to foreign liquor. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Accordingly, inasmuch as the Respondent No. 2 has amended the Bonded Warehouse Rules, to include a monopolistic license in trade in foreign

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liquor, the same is in the teeth of the provisions of the Meghalaya Excise Act, and specifically, Section 19 thereof. In addition to the above it is humbly submitted that while the Respondent No. 2 has stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has grossly exceeded the powers granted to it under Section 36. In this regard, it is humbly submitted that Section 36(1) merely entitles the state government to "*...make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of Sections 36(2), 36(3) or 36(4) permit the Respondent No. 2 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. Accordingly, the Impugned Amendment Rules have been passed in excess of jurisdiction and are thus liable to be quashed.

3. In addition to the above, the Impugned Amendment Rules are discriminatory and thus violative of Article 14 of the Constitution of India, 1950 ("**the Constitution**"). It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others who are likely placed. In this regard it is submitted that prior to introduction

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INTERNATIONAL SPIRITS AND WINE ASSOCIATION OF INDIA ISWAI

of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW license holder and have been disallowed from sourcing liquor directly from manufacturers, bottlers or suppliers. As a result of the existence of multiple bonded warehouse licensees in the state, there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules arbitrarily disturbs the equilibrium created by market forces. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution.

Additionally, it is submitted that the Respondent No. 2 has failed to appreciate that creation of monopoly in favour of a private entity is not permitted in the trade in liquor. The Hon'ble Supreme Court in ***Kerala Bar Hotels v. State of Kerala, (2015) SCC Online SC 1385***, while elucidating upon its judgment in ***Khoday Distilleries and Ors. v. State of Karnataka and Ors., (1995) 1 SCC 574***, had envisaged three situations of trade in liquor. The first one is a situation of complete prohibition by the State, the second, a State monopoly i.e. monopoly vested in the State or its instrumentalities and the third where the State divests with its privilege to trade in liquor in favour of private individuals. It was held by the Hon'ble Supreme Court that in the third situation when the state divests with its privilege in favour of private individuals, rights under Article 14 come into play and everyone has an equal right to participate in the trade in liquor. Therefore, creation of a monopolistic CBW license is completely contrary to the aforementioned

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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

decision of the Hon'ble Supreme Court. Moreover, the creation of such license falls foul of Article 14 of the Constitution as well, in as much as it disallows an equal right to participate in the trade in liquor to those equally placed.

4. It is submitted that trade in liquor is completely regulated by State governments and therefore, in the absence of permissions / licenses from the state governments, private entities are not permitted to trade in liquor. Therefore, by creation of monopoly, the members of the Petitioner who are the suppliers of foreign liquor are left with no option but to deal with the monopolistic licensee appointed by the State Government. In the absence of appropriate checks and balances, the monopolistic entity would have enormous powers to disrupt the market forces in trade of liquor in the state of Meghalaya. Additionally, the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms (which in the present case it has already started indulging in). It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this account as well, the Impugned Amendment Rules are liable to be struck down.

5. Additionally, it is submitted that the Impugned Amendment Rules are manifestly arbitrary, inasmuch as the same are wholly unguided and leave untrammelled discretion in the hands of the CBW license holder. In this regard it is submitted that the Impugned Amendment Rules do not (i) lay down material stipulations such as profit margins that may be retained by the CBW licensee, or (ii) lay down guidelines for the manner in which the CBW licensee

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may procure stocks. Moreover, the Impugned Amendment Rules have been passed without any definitive determining principles and in fact, leave to the discretion of the CBW licensee, significant matters of distribution and supply policy that ought to be determined by the State. In the absence of key provisions stipulating the mechanism of price determination and maintenance and demand of stocks, the CBW licensee is at liberty to adopt procurement norms and price structures at its whims and caprices, and to the prejudice of suppliers such as the members of the Petitioner. On this account as well, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court as being manifestly arbitrary and thus contrary to Article 14 of the Constitution.

Parties:

6. That the Petitioner is a registered company under Section 25 of the Companies Act, 1956. The Petitioner is a representative body of the international spirits and wine companies having business establishments in India. The Petitioner serves as a platform to represent the interest of its members before various fora. The members of the Petitioner supply various brands of Indian Made Foreign Liquor and Bottled-in-Origin (BIO) including Mcdowell's No.1, Black & White, Johnnie Walker, Signature, Royal Stag, Imperial Blue, Blenders Pride, Chivas Regal, Teachers, Jack Daniels, etc. The present petition is being filed on behalf of the Petitioner by Ms. Nita Prannath Kapoor, who has been duly authorized to file and maintain the present proceedings. As per the constitutional document of the Petitioner, the Petitioner acts as a platform to represent the interests of its members before various fora. The Petitioner had also made representations before the

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Respondents for and on behalf of its members in relation to the Impugned Amendment Rules.

7. That the Respondent No. 1 is the State of Meghalaya through the Principal Secretary, Excise, Registration, Taxation and Stamps Department ("**Respondent No. 1**" / "**State of Meghalaya**"), being the nodal authority responsible for the affairs of Respondent No. 2. Respondent No. 2 is the Commissioner, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya ("**Respondent No. 2**" / "**Excise Commissioner**"). It is submitted that Impugned Amendment Rules have been issued by the office of the Respondent No. 2. Both Respondent No. 1 and Respondent No. 2 have their offices at the address as mentioned in the memo of parties. Further, both Respondent Nos. 1 and 2 are state within the meaning of Article 12 of the Constitution of India. The Respondent No. 3 is the entity which has been granted the CBW license by the Respondent No. 2 w.e.f. 1 April 2021.

Facts:

8. It is submitted that trade in liquor in the state of Meghalaya is regulated under the Meghalaya Excise Act, and the underlying rules. It is in terms of the Meghalaya Excise Act and the underlying rules that the Respondents Nos. 1 & 2 issue various licenses in order to permit and facilitate trade in liquor in the state of Meghalaya.

9. It is submitted that on 15 October 2020, the Respondent No. 2 amended the Bonded Warehouse Rules, framed by the State of Meghalaya under the Meghalaya Excise Act, by way of a notification of even date. The First Impugned Amendment Rules, by virtue of Rule 2(iia), stipulated the creation

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/ appointment of a Central Bonded Warehouse ("**CBW**") in the state of Meghalaya. The said warehouse is defined under the First Impugned Amendment Rules in the following terms:

> *"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, beer, wine, BIO etc., imported on pre-payment of excise or ad valorem duty, import pass fee or transport pass fee and literage fee are kept for eventual removal to bonded warehouses as provided for in the Meghalaya Bonded Warehouse Rules."*

10. By way of the Impugned Amendment Rules, the Respondent No. 2 has substantially altered the extant regime of distribution, supply and sale of foreign liquor in the state of Meghalaya. In terms of the provisions of the Bonded Warehouse Rules (as they stood prior to issuance of the Impugned Amendment Rules), Bonded Warehouse licensees were permitted to lift foreign liquor directly from various manufactories / bottlers / suppliers, and sell the same onwards to retailers. However, by way of the First Impugned Amendment Rules, the State of Meghalaya has *inter alia* inserted Rule 44 (14) in the Bonded Warehouse Rules, which provides as follows:

> *"(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc."*

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As is evident from the extract above, in a marked departure from the extant regime, the Bonded Warehouse licensees in the state of Meghalaya would now be constrained to procure foreign liquor solely from the CBW licensee, and the liquor manufacturers / suppliers would be compelled to sell their stocks only to the CBW licensee. Additionally, in terms of Rule 44(4) of the First Impugned Amendment Rules, the CBW license is to be issued with a tenure of 10 years, extendable at the instance of the Respondent No. 2.

11. In addition to the above, it is relevant to note that there are no checks and balances put in place. This will result in unregulated and unhindered rights vested in the CBW licensee to adversely affect the trade in liquor in the State of Meghalaya and various other entities, individuals involved thereto. While in terms of Rule 44(10) inserted by the First Impugned Amendment Rules, the CBW licensee was to maintain a minimum stock of all brands for three months at any point in time, the said rules conspicuously do not contain any guidelines or stipulations as regards the manner in which the stocks are to be procured or maintained by the CBW licensee. The said Rules are also silent on who would determine these minimum stocks and the process or the criteria that would be used for determining such minimum stocks. Further, there have been no consultations in terms of maintaining such minimum stocks by the CBW and its possible impact on supply chain of the member companies of the Petitioner. Similarly, the First Impugned Amendment Rules are also completely silent as regards the profit margin that the CBW licensee would be entitled to retain. This is in stark contrast with the stipulation of an 8% minimum profit margin provided by the First Impugned Amendment Rules in the case of Bonded Warehouse licensees in the state.

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12. In terms of the Rule 44(2) of the First Impugned Amendment Rules, a license for establishment and working of the CBW was to be issued by the Respondent No. 2 to any individual / partnership firm / company, through a competitive bidding process. Pursuant thereto, the Respondent No. 2 released a Notice Inviting Tender on 17 November 2020 ("**NIT**"), inviting interested parties to submit tenders for operating the CBW for supply of liquor to all bonded warehouses located in the state of Meghalaya. Pertinently, the tender floated by Respondent No. 2 pursuant to the NIT restricted the submission of bids to individuals / partnership firms / companies dealing in the liquor trade from within the state of Meghalaya, in the following terms:

> *"In view of Meghalaya Industrial and Investment Promotion Policy (MIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya."*

Further, in line with Rule 44(4) of the First Impugned Amendment Rules, the Special Terms & Conditions of the tender *inter alia* stipulated as follows:

> *"The Tender Contract period shall be for 10 (ten) years, which may be extended at the sole discretion of the State Government depending on the satisfactory performance of the contract at the same terms and conditions of the tender or as deemed fit by the Government."*

From a perusal of the aforesaid terms of the tender, it is apparent that the State of Meghalaya has vested the CBW license upon a single private entity.

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for a prolonged period of 10 years, and that too only upon a "*bona-fide permanent resident*" of the state of Meghalaya. The said license period is substantially longer than any other license envisaged under the Meghalaya Excise Act and the underlying rules. Moreover, the above provision vests the State Government with unfettered right to extend the CBW license of the central bonder (Respondent No.3 in this case) after 10 years at its sole discretion on the 'satisfactory performance' of the CBW. There are no guidelines of what 'satisfactory performance' means, and even otherwise, this unilateral decision-making is arbitrary and prone to favouritism.

Copies of the Notice Inviting Tender dated 18 November 2020 and tender floated by the Respondent No. 2 are annexed hereto and marked as **Annexure- III & IV** respectively.

13. In addition to the above, it is relevant to note that the Respondent No. 2 also amended the Excise Rules framed by the State of Meghalaya under the Meghalaya Excise Act, by way of the Second Impugned Amendment Rules. In terms of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has in effect disentitled the Bonded Warehouses in the state of Meghalaya from the import of foreign liquor, and has instead vested such right with the CBW.

14. It is reliably learnt by the Petitioner that in response to the NIT, only 3 partnership firms, including the Respondent No. 3 ("**Umpohliew**" / "**CBW licensee**"), submitted their bids to Respondent No. 2.

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15. The aforementioned tender process comprised of two stages, i.e. (i) a Technical Bid, and (ii) Price Bid. Upon evaluation of the bids received, only Umpohliew cleared the Technical Bid stage, and qualified for the Price Bid. It is verily believed that only Umpohliew's bid was found to be technically responsive, and accordingly Umpohliew was awarded the CBW license w.e.f. 1 April 2021 ("**License**") for a period of 1 year. Coincidentally, only one bidder in the entire state of Meghalaya satisfied the technical criteria prescribed for the CBW license, when it was supposed to be a 'competitive bidding process'.

16. Relevantly, from information available in the public domain, the Petitioner has learnt that the aforesaid NIT was challenged before this Hon'ble Court by way of a writ petition filed by an interested bidder from outside of Meghalaya, thereby challenging the eligibility criteria laid down in the NIT that participants must be residents of the State of Meghalaya inter alia on the grounds that the stipulation in the NIT was contrary to Articles 14 and 19 of the Constitution, as well as Clause 44(2) of the First Impugned Amendment Rules. This Hon'ble Court disposed of the said writ petition on 16 December 2020, on a statement made by the respondents in that petition, viz., State of Meghalaya, that bid documents cannot be denied to anyone and that the petitioner therein would be provided the bid documents on payment of fee. However, this Hon'ble Court did not consider the challenge to the conditions of the NIT in its final order, and a direction was given to the Excise Department to accept and consider the bid of the petitioner therein, along with other participants. Pertinently, none of the members of the Petitioner were a party to this writ petition, however, it is amply clear that while the petitioner in the said writ petition was allowed to participate in the bidding process on account of directions from this Hon'ble Court, other interested

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participants who did not approach this Hon'ble Court would have been deprived of their right to participate in the bidding process.

A copy of the order dated 16 December 2020 passed by this Hon'ble Court in the aforesaid writ petition is annexed hereto and marked as **Annexure-V**.

17. The Petitioner has learnt that the constituents of Umpohliew also own and control various bottling units, Bonded Warehouses as well as retail outlets in the state of Meghalaya and therefore, there shall always be a conflict of interest and a possibility of brand influencing / pushing by entering into exclusive arrangements with certain brands at the cost of exclusion of others.

18. Additionally, it is relevant to note that the License granted to the Respondent No. 3 was completely silent on the profit margins that it would be entitled to, for operating and working the License.

A copy of the CBW license dated 1 April 2021 granted to Umpohliew (as received by some member companies from Umpohliew) is annexed hereto and marked as **Annexure-VI**.

19. After issuance of the License, Umpohliew issued various letters to member companies of the Petitioner *inter alia* requesting them to finalize cost cards for sale of stock to Umpohliew. Vide the said letters, Umpohliew asked the member companies of the Petitioner to prepare the cost cards while reserving exorbitant margins approximately in the range of 25%, including for itself. It is relevant to state here that the said exorbitant profit margins demanded by the CBW licensee were not in line with the margins historically paid by the

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Petitioner's members to Bonded Warehouses in the state of Meghalaya. The Petitioner craves leave of this Hon'ble Court to produce copies of the correspondence received by its member companies, from the Respondent No. 3, if so required, at a later stage.

20. Thereafter, on 4 May 2021, the Respondent No. 2 issued a notification, stating that the CBW would be functional with effect from 1 June 2021, and directed that "*all future import permits would have to be obtained from*" Umpohliew "*through the office of the Excise Commissioner*".

A copy of the notification dated 4 May 2021 issued by the Respondent No. 2 is annexed hereto and marked as **Annexure-VII**.

21. In view of the said developments, the Petitioner, on behalf of its members, submitted a representation vide its letter dated 13 May 2021 to the Respondent No. 2, requesting it to refrain from introducing the CBW in the liquor supply chain, pending discussions with the liquor industry. By way of the letter, the Petitioner *inter alia* highlighted the following concerns:

(i) The Notification lacked any reasons whatsoever that warranted the introduction of the CBW;

(ii) Introduction of CBW would result in the creation of private monopoly which could result in abuse of dominant position by the CBW licensee;

(iii) Such introduction would increase the cost of operations and logistics of supply, the ultimate burden of which would have to be borne by the consumer, as well as delaying the time required for fulfilling consumer demand;

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(iv) There was no clarity as to the services that the CBW would provide or the margins that it would be entitled to charge;

A copy of the Petitioner's letter dated 13 May 2021 is annexed hereto and marked as **Annexure-VIII**.

22. However, as the Petitioner did not receive any response to its letter dated 13 May 2021, it voiced the members' concerns through a representation letter dated 24 May 2021 to the Hon'ble Chief Minister of Meghalaya, reiterating the points and concerns raised in its letter dated 13 May 2021.

A copy of the Petitioner's letter dated 24 May 2021 is annexed hereto and marked as **Annexure-IX**.

23. Thereafter, on 25 May 2021, the Respondent No. 2 issued another notification, which stated that the operations of the CBW were kept in abeyance till all requirements / compliances were met and till further orders, due to the pending inspection and readiness survey of Umpohliew, which could not be completed on account of the Covid-19 pandemic.

A copy of the notification dated 25 May 2021 issued by the Respondent No. 2 is annexed hereto and marked as **Annexure-X**.

24. However, thereafter, certain member companies of the Petitioner received emails / letters from Umpohliew, *inter alia* stating that the CBW was commencing operations shortly. Umpohliew reiterated its request for finalization of the costs cards, while continuing to demand exorbitant profit margins for itself. The Petitioner craves leave of this Hon'ble Court to produce

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copies of the correspondence received by its member companies, from the Respondent No. 3, if so required, at a later stage.

25. Subsequently, the State of Meghalaya issued its response to the Petitioner's letter dated 24 May 2021 on 10 June 2021. By way of the same, the State of Meghalaya *inter alia* sought to justify (i) the creation of a CBW and (ii) the State of Meghalaya's decision not to stipulate any margins payable to the CBW licensee. Pertinently, the State of Meghalaya justified its decision to not stipulate any margins payable to the CBW on the specious ground that the same should be regulated "*purely on free market play*" and any interference with the same by the State would "*tantamount to interference with market and price dynamics across various brands and types of liquor*". Additionally, the State of Meghalaya vide its letter also:

(i) specifically denied that monopoly had been created by introduction of the CBW, or that it would increase the cost of operations;

(ii) stated that the CBW would serve as a single-point reference to bring significant changes in the supply chain of the liquor trade, inasmuch as the logistics of transportation and delivery of goods to the Bonded Warehouses would be on the CBW licensee, which would allow even Bonded Warehouses with lesser financial capability to compete with big players on a level playing field.

From the aforesaid communication from the State of Meghalaya, it is apparent that contrary to the Meghalaya Act and the underlying rules, the State of Meghalaya has consciously omitted to fix profit margins payable to the CBW licensee. Additionally, the State of Meghalaya has completely failed to appreciate that while it is relying upon 'market forces' to provide checks and balances in the operation of the CBW Licensee, it has on its own distorted

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such market forces by creation of a monopoly in the first instance. Further, it is pertinent to highlight that the CBW's role as envisaged under the Impugned Amendment Rules is limited to providing storage and supply services to the Bonded Warehouses and thereby there is no direct interface with the consumer demand and / or other market forces. Therefore, the stance taken by the State of Meghalaya in terms of non-fixation of the margins of the CBW is completely unjust and beyond justification. There is clearly no cogent reason for the Respondent authorities to justify introduction of a monopolistic entity in the supply chain, let alone establishing any 'benefit' either to the state or the end-consumer.

A copy of the Respondent No. 1's letter dated 10 June 2021 is annexed hereto and marked as **Annexure-XI**.

26. Thereafter, on 29 June 2021, the Respondent No. 2 issued a letter bearing Memo No. MEG/CE-64/2021/37-A to Umpohliew, in supersession of its earlier notification dated 25 May 2021. By way of the said letter dated 29 June 2021, the Respondent No. 3 permitted Umpohliew to "*apply for Import Permits on pre-payment of Import Pass Fee, Literage Fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported-transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.*"

A copy of the letter dated 29 June 2021 issued by the Respondent No. 3 is annexed herewith and marked as **ANNEXURE-XII.**

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27. The Petitioner is aggrieved by the Impugned Amendment Rules and the consequent steps taken by Respondent No. 2 for identifying and appointing the CBW licensee. The Petitioner seeks to challenge the same on the following, amongst other grounds, each of which is being preferred without prejudice to the other. The Petitioner craves leave of this Hon'ble Court, to add to, or amend any of the following grounds, if required at a later stage.

GROUNDS

Re: The Impugned Amendment Rules, amending the Meghalaya Bonded Warehouse Rules are liable to be quashed, inasmuch as the same are *ultra-vires* its parent legislation, i.e. the Meghalaya Excise Act.

A. FOR THAT the Impugned Amendment Rules, inasmuch as they provide for the creation of a monopolistic license for trade in foreign liquor, are violative of the provisions of the Meghalaya Excise Act and are thus liable to be quashed. In this regard, it is most respectfully submitted that by way of Clause 2 of the First Impugned Amendment Rules, the Respondent No. 2 has amended the Bonded Warehouse Rules, in order to introduce "*a licenced Central Warehouse where IMFL, Beer, Wine, BIO etc. imported on pre-payment of Excise or Ad valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses...*". Further, by way of Clause 3 of the First Impugned Amendment Rules, the Respondent No. 2 has introduced Rule 44 to the Meghalaya Bonded Warehouse Rules, which *inter-alia* provides that "*(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the Import*

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permits issued by the Commissioner of Excise and cease to import directly from Companies, Bottling Plants, etc.". The effect of such an amendment is that (i) all bonded warehouses in the State of Meghalaya would now be constrained to purchase liquor only from the single monopolistic CBW licensee, and (ii) all bottlers, manufactories and brand owners would be constrained to sell their stocks only to the single monopolistic CBW licensee, in the event they intend to continue their trade in liquor in the State of Meghalaya. Rule 44(2) of the First Impugned Amendment Rules permits such monopolistic license to be granted to any private individual, partnership, firm or company. In terms thereof, the Respondent No. 2 has w.e.f. 01.04.2021, granted such CBW license to the Respondent No. 3. Similarly, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has disentitled Bonded Warehouses in the state of Meghalaya from the import of foreign liquor, and has instead vested such right with the CBW licensee. In effect, the Respondent No. 1 has vested the Respondent No. 3 with the exclusive monopolistic right to trade in foreign liquor in the State of Meghalaya. It is submitted that in terms of the provisions of the Meghalaya Excise Act, it is not permissible for the Respondents to vest such monopolistic right to trade in IMFL/BIO. Therefore, the Impugned Amendment Rules are contrary to the parent statute, under which the same are framed and are thus liable to be quashed by this Hon'ble Court.

B. FOR THAT the Impugned Amendment Rules, inasmuch as they create an exclusive monopolistic license for trade and supply of IMFL/BIO are in the teeth of the provisions of Section 19 of the Meghalaya Excise Act. In this regard, it is most respectfully submitted that Section 19 of the Meghalaya Excise Act provides that "*The State Government may grant to any person on such conditions and for such period as it may think fit, the exclusive privilege*

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of manufacturing or of supplying to licensed vendors any country liquor or intoxicating drugs within any specified local area. No grantee of any exclusive privilege under this section shall exercise the same until he has received a license in that behalf from the Excise Commissioner". Therefore, from a perusal of the above, it is manifest that the state government is permitted to grant an exclusive license to persons for manufacture or supply only in the case of (i) country liquor or (ii) intoxicating drugs. The legislature in its wisdom has limited the state government's right to grant exclusivity to only the abovementioned categories. Neither Section 19 nor any other provision of the Meghalaya Excise Act permit the Respondent No. 1 to grant exclusivity in any third category of liquor. In complete violation of the above, the First Impugned Amendment Rules permit the grant of an exclusive monopolistic license for trade in foreign liquor, including in "*IMFL, Beer, Wine, BIO etc.*". Therefore, the Respondent No. 1 by way of the First Impugned Amendment Rules has granted an exclusive monopolistic right to trade in a category of liquor, which the legislature in its wisdom categorically decided not to permit exclusivity in. Pertinently, IMFL, Beer, Wine, BIO etc., which have been referred to in the First Impugned Amendment Rules, are neither Country Liquor, nor Intoxicating Drugs, within the definitions set out under the Meghalaya Excise Act and underlying rules. In consonance with the foregoing, the Respondent No. 2 has, by of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, also disentitled the various Bonded Warehouses in the state of Meghalaya from importing foreign liquor, and has instead vested such right with the solitary CBW licensee. Accordingly, the Impugned Amendment Rules are violative of the provisions of Section 19 of the Meghalaya Excise Act. The Impugned Amendment Rules are thus liable to be quashed by this Hon'ble Court.

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C. FOR THAT the legislature in its wisdom while framing Section 19 of the Meghalaya Excise Act had vested discretion in the State Government to decide the (i) person; (ii) period and (iii) conditions on which monopoly in the trade in liquor, may be vested in the State of Meghalaya. Pertinently, the legislature expressly restricted such creation of monopoly to the case of (i) Country Liquor and (ii) Intoxicating Drugs and no such discretion was vested in the case of Foreign Liquor. Therefore, the Impugned Amendment Rules are contrary to the provisions of Section 19 of the Meghalaya Excise Act.

D. FOR THAT the Impugned Amendment Rules are liable to be quashed inasmuch as the same are violative of Section 23 of the Meghalaya Excise Act. It is most respectfully submitted that Section 23 of the Meghalaya Excise Act provides that "*Instead of and in addition to the duty leviable under this Chapter the State Government may accept payment of a sum in consideration of the grant of any exclusive privilege under Section 19.*" In view of the said provisions, it is manifest that in addition to the categories stated under Chapter V of the Excise Act, the Respondent No. 2 may only accept a sum in consideration of the grant of any exclusive privilege under Section 19 of the Act. Therefore, the state government may either accept license fee (i) as provided under Chapter V of the Act or (ii) as against any exclusive license granted under Section 19. At this juncture, it would be relevant to note that the Respondent No. 2 by way of Rule 44(3) has provided that "*The base fee for a license to operate a Central Bonded Warehouse shall be Rs. 1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.*" Such license fee is not permitted under Chapter V of the Meghalaya Excise Act. Moreover, as demonstrated in the grounds above, the CBW license does not fall within the scope of Section 19. Therefore, the state government is levying a license fee which is neither

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permissible under Chapter V of the Meghalaya Excise nor under Section 19 of the said Act. Accordingly, Rule 44(3) of the First Impugned Amendment Rules, inasmuch as it permits the State Government to charge license fee beyond that which is permissible under the provisions of the Meghalaya Excise Act is wholly without the authority of law. The Impugned Amendment Rules are liable to be quashed by this Hon'ble Court on this account as well.

E. FOR THAT the Impugned Amendment Rules are liable to be quashed, inasmuch as the same have been framed in excess of the powers under Section 36 of the Meghalaya Excise Act. It is most respectfully submitted that while the Respondent No. 2 by way of the Impugned Amendment Rules has stated that the same have been framed "*in exercise of powers conferred by Section 36 of the Meghalaya Excise Act...*", the said rules are wholly in excess of the provisions of Section 36 itself. In this regard, it is relevant to note that Section 36(1) of the Meghalaya Excise Act provides that "*The State Government may make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue.*" It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". In addition to the above, none of the other provisions of Sections 36(2), 36(3) or 36(4) permit the Respondent No. 1 to frame rules for the purpose of vesting a monopoly in a private entity for trade in foreign liquor. In view thereof, it is humbly submitted that the Respondent No. 1 has

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framed the Impugned Amendment Rules in excess of the power vested in it by virtue of Section 36 of the Meghalaya Excise Act and the said rules are thus liable to be quashed by this Hon'ble Court.

F. FOR THAT the Impugned Amendment Rules are liable to be quashed, inasmuch as the same are contrary to the provisions of its parent statute. As elaborated in the grounds above, the Impugned Amendment Rules are in contravention of the provisions of Section 19, 23 and 36 of the Meghalaya Excise Act. It is trite that rules ought to conform to the statute under which they are framed. Accordingly, the Impugned Amendment Rules, which have purportedly been framed under the Meghalaya Excise Act ought to be in conformity with its provisions. However, as demonstrated above, the Impugned Amendment Rules in violation of the provisions of the said Act. Accordingly, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court on this ground alone.

G. FOR THAT the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court, inasmuch as the same are violative of not only the provisions, but also the spirit of the Meghalaya Excise Act and underlying rules. In this regard, it is humbly submitted that the spirit of the Meghalaya Excise Act and underlying rules are wholly against the creation and / or vesting of monopoly in any licensee. In this regard, it is relevant to note the following:

(i) Section 36(4) of the Meghalaya Excise Act provides that "*While framing rules under this Act, the State Government may provide, from time to time, for reservations to be made in favour of persons belonging to Scheduled Castes, Scheduled Tribes, other Backward Classes and educated unemployed youths with particular reference to their economic backwardness for the purpose of this Act, and may also provide to discouraging or preventing monopoly in matters relating to*

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such licenses, passes and permits." Therefore, even in cases where the Meghalaya Excise Act provides for reservation, it calls upon the State Government to 'discourage' and 'prevent' the creation of monopoly.

(ii) Similarly, Rule 180 of the Meghalaya Excise Rules provides in relation to country liquor that "*Liquor should not be so sparsely distributed as to give to any particular lessee practical monopoly over a considerable area*". The said rules have been framed by the State Government under Section 36 of the Act. Even while framing such Rules, the State Government cast upon itself a restriction against the creation of monopoly.

Therefore, from a perusal of the above itself, it is manifest that the creation and / or vesting of monopoly is against the very spirit of the Meghalaya Excise Act. Both, the state legislature as well as the executive have provided specific stipulations against the creation of any monopoly. Accordingly, the Impugned Amendment Rules, insofar as they create a monopolistic warehouse license for trade and supply of foreign liquor are contrary to spirit of the Meghalaya Excise Act and underlying rules. Accordingly, on this account as well, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

H. FOR THAT without prejudice to the above, the Impugned Amendment Rules are liable to be quashed inasmuch as the same are without the authority of law. In this regard, it is most respectfully submitted that the Respondent No. 2 has proceeded to create a monopolistic license for trade and supply of foreign liquor, by way of the Impugned Amendment Rules, despite the fact that the Meghalaya Excise Act (which is the parent legislation) does not contain any provision permitting the same. Accordingly, the Impugned

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Amendment Rules have been framed without the authority of law and are thus liable to be quashed on this ground alone.

Re: The Impugned Amendment Rules, inasmuch as the same creates a monopoly in trade in liquor is violative of Article 14 of the Constitution and is accordingly liable to be quashed.

I. The Impugned Amendment Rules are discriminatory and deserve to be set aside by this Hon'ble Court on this count itself. It is humbly submitted that the Impugned Amendment Rules seek to vest monopolistic control on one licensee to the exclusion of others likely placed. In this regard it is submitted that prior to introduction of the monopolistic CBW license (by way of the Impugned Amendment Rules), all bonded warehouses were at liberty to import / source foreign liquor from companies, bottling plants etc. However, pursuant to the introduction of the Impugned Amendment Rules, the said bonded warehouses will now be constrained to source foreign liquor from the CBW licensee and have been excluded from the privilege of sourcing liquor directly from companies and bottlers. In fact, by way of Clauses 2, 3 and 4 of the Second Impugned Amendment Rules, the Respondent No. 2 has in effect disentitled Bonded Warehouses from importing foreign liquor in the state of Meghalaya, which right has now been vested with the CBW licensee. It is submitted that the creation of such monopoly deprives other likely placed persons of a level playing field. Hence, the Impugned Amendment Rules are discriminatory and violative of Article 14 of the Constitution and thus deserve to be quashed by this Hon'ble Court on this count alone.

J. FOR THAT the Respondent No. 2 in passing the Impugned Amendment Rules has failed to appreciate that the Hon'ble Supreme Court in *Khoday Distilleries Limited and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574 has held that in case of trade in liquor, state can create a monopoly either in itself or

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in the agency created by it for manufacture, possession, sale and distribution of liquor. It is pertinent to mention that the Hon'ble Supreme Court in the aforesaid case did not permit the state to create monopoly in favour of private entities. It is submitted that if creation of monopoly in favour of private entities was also permitted then there was no need for the Hon'ble Supreme Court to suggest that State can create monopoly "*either in itself or in the agency created by it*". In fact, the judgment of the Supreme Court goes on to hold that when the State permits trade or business in the potable liquor, with or without limitation, the citizen has a right to trade and the State cannot make discrimination between the citizens who are qualified to carry on the trade. It is submitted that in the present case, whilst the State has permitted trade in liquor, it seeks to exclude others from the trade and business by creation of monopoly in favour of one entity. It is submitted that on account of the above the present act of Respondent No. 2 in creation of monopoly is contrary to the judgment of the Hon'ble Supreme Court in the *Khoday Distilleries* case.

K. FOR THAT the Respondent No. 1 in passing the Impugned Amendment Rules has failed to appreciate that Hon'ble Supreme Court in *Kerala Bar Hotels Association* v. *State of Kerala*, 2015 SCC Online SC 1385, has discussed the judgment of the Hon'ble Supreme Court in *Khoday Distilleries* to hold that there are only three situations which are possible in case of trade in liquor. The first is prohibition, the second is a State monopoly in manufacture or trade or both in potable liquor, and the third, is that the State allows private individuals into this business, in which event everyone would have a right to partake in it. It is submitted that therefore, the Hon'ble Supreme Court has repeatedly held that monopoly if any, in trade in liquor, can only be either in the state itself or in an agency created by it and that if private entities are

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involved then everyone had a right to partake in it. It is submitted that creation of monopoly in favour of private individuals has not been permitted by the Supreme Court. The Respondent No. 2 while creating the monopolistic CBW license has failed to appreciate that such vesting of monopoly has specifically been found to be impermissible by the Hon'ble Supreme Court.

L. FOR THAT the Respondent No. 2 in introducing the monopolistic CBW license has failed to appreciate that fair play and reasonableness, which are the cornerstones of Article 14 of the Constitution of India are absent in an uncontrolled private monopoly. It is submitted that the conferment of a private monopoly would leave immense discretion at the hands of the Respondent No. 3 to pick, choose and exclude parties it wishes to deal with and thereby dictate commercial terms. It is further submitted that the same would vitiate the avowed objective of Article 14 of providing a level playing field to all parties that are similarly situated. On this account as well, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

M. For that the Impugned Amendment Rules are bad in law inasmuch as the same seek to create monopoly in the trade of liquor. It is submitted that Impugned Amendment Rules by creating monopoly in favour of one licensee have given enormous discretion to the said licensee to distort the competition in the market. It is submitted that on creation of such monopoly not only will the consumers suffer but also other players in the market, such as the suppliers of wines and spirits, who are members of the Petitioner, will be adversely affected. It is submitted that on account of its monopoly on Foreign Liquor, the said licensee may impose such terms and conditions on wholesalers and bars which may eventually result in exclusion of suppliers of wines and spirits (being the members of the Petitioner) from the market. Therefore, the Impugned Policy in as much as it creates monopoly in the

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hands of a private entity is not in accordance with law and deserves to be set aside.

N. It is submitted that creation of monopoly by the Impugned Amendment Rules is violative of Articles 14 and 19(1)(g) of the Constitution of India. It is submitted that even in the case of trade of liquor, when the State Government parts with the privilege in favour of a private party, rights under Articles 14 and 19(1)(g) are available to all. It is submitted that whilst the State is permitted to create a monopoly in favour of itself, it cannot be permitted to create monopoly in favour of private entities.

Re: The Impugned Amendment Rules are manifestly arbitrary, and as such violative of Article 14 of the Constitution

O. FOR THAT the Impugned Amendment Rules are manifestly arbitrary and consequently violative of Article 14 of the Constitution, inasmuch as they fail to stipulate any guidelines for the manner in which stocks are to be procured and supplied by the CBW licensee. In the absence of any such stipulations regulating the manner in which stocks are to be procured and / or supplied, the CBW licensee has been granted unregulated autonomy to determine the same at its own whims and fancies. The exercise of such unregulated autonomy by the CBW licensee would be prejudicial to the interests of stakeholders, including the manufacturers, suppliers and Bonded Warehouses in the state of Meghalaya. It is submitted that the CBW licensee may now adopt discriminatory and arbitrary norms of procurement and supply, which norms in the first place ought to be regulated by the State of Meghalaya, and ought not to be left to the discretion of any private entity, let alone a private entity in a monopolistic capacity. Therefore, the Impugned Amendment Rules, inasmuch as they fail to set out any guidelines for procurement / supply

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by the CBW licensee, and rather provide unregulated discretion to the CBW licensee for determination of procurement / supply norms, are manifestly arbitrary, and contrary to Article 14 of the Constitution. The Impugned Amendment Rules are therefore liable to quashed on this ground alone.

P. FOR THAT the Impugned Amendment Rules are manifestly arbitrary, inasmuch as they have been issued without any adequate determining or guiding principles as regards the manner in which the procurement of stocks by the CBW licensee has to take place. It is submitted that such an amendment, which practically entitles the CBW licensee to formulate procurement norms that best suit itself may be abused and exploited by the CBW licensee. In light thereof, the Impugned Amendment Rules, insofar as they fail to set out adequate procurement guidelines are contrary to Article 14 of the Constitution, and are liable to be quashed.

Q. FOR THAT the Impugned Amendment Rules are manifestly arbitrary and contrary to Article 14 of the Constitution, inasmuch as they fail to stipulate the margins of profit which may be retained by the CBW licensee. It is submitted that the absence of any stipulation as regards the profit margins to be retained by the CBW licensee, would enable the CBW licensee to demand arbitrary and exorbitant margins from the manufacturers and suppliers of foreign liquor, including the Petitioner's members. Further, the CBW licensee would be at complete liberty to discriminate against specific manufacturers and suppliers, by demanding higher margins from certain manufacturers, and lower margins from others. The failure on part of Respondent No. 2 to stipulate specific margins has resulted in conferment of arbitrary powers on the CBW licensee to determine its margins of its own volition. It is submitted that by failing to stipulate the profit margins of the CBW licensee, the State of Meghalaya has opened the door to arbitrary and

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discriminatory pricing practices by the CBW licensee in the trade in liquor in the state of Meghalaya, which is violative of Article 14 of the Constitution. Such arbitrary decisions by Respondent No. 3 are likely to drive out significant brand owners out of the market, leading to non-availability of various brands of foreign liquor in the state, which would adversely affect the end-consumer's preference. The Impugned Amendment Rules are liable to be quashed on this account as well.

R. FOR THAT the Impugned Amendment Rules are manifestly arbitrary inasmuch as they vest unfettered powers upon the Respondent No. 3 to demand profits and margins at its own whims and caprices. In fact, in line with the above, the Respondent No. 3 by way of various letters has called upon the members of the Petitioner to submit their cost cards while demanding an exorbitant profit margin for itself. The said exorbitant margins are being demanded without any basis or rationale. The same is clearly demonstrative of the arbitrary exercise of power which has been vested in the CBW licensee. On this account as well, the Impugned Amendment Rules are liable to be set aside by this Hon'ble Court.

S. FOR THAT the First Impugned Amendment Rules are manifestly arbitrary, and violative of Article 14 of the Constitution of India, inasmuch as they provide that the CBW license will be granted for a term of 10 years, extendable at the option of Respondent No. 2. It is humbly submitted that the First Impugned Amendment Rules do not provide any basis or rationale for such an extensively long duration of the CBW license. Moreover, it is relevant to note that while the Excise Rules and the Bonded Warehouses Rules provide for the issuance of various licenses, including for the wholesale vend of foreign liquor, the maximum duration for which such licenses may be granted is a period of 3 years. Moreover, the First Impugned Amendment

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Rules r/w the NIT grant sole discretion to the State to extend the CBW licence on the same terms & conditions on 'satisfactory performance' of the licensee. This stipulation grants unfettered power with the Respondents to choose the same licensee after 10 years, without any competitive bidding process afresh. In this backdrop, the grant of a license for a period of 10-years, that too without any rationale or basis is manifestly arbitrary and violative of Article 14 of the Constitution On this account, the First Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

T. FOR THAT the Impugned Amendment Rules are manifestly arbitrary, inasmuch as they discriminate between persons who are equally placed. In this regard, it is relevant to note that both, Bonded Warehouses licensees (prior to the issuance of the Impugned Amendment Rules), as well as the CBW licensee provide the same services, i.e. (i) storage of liquor, (ii) import of liquor from manufacturers and suppliers; and (iii) further supply of liquor to downstream players. Despite the services being rendered by the Bonded Warehouses licensees being similar to that of the CBW, the Bonded Warehouse licensees were only granted licenses for a term of one year. However, in stark contrast to the same, the CBW licensee has been granted a license for a term of 10 years. The significant difference in the terms of license, despite similarity in the services being rendered is demonstrative of discrimination between those similarly placed. It is humbly submitted that by granting a license term of 10 years to the CBW licensee, the State of Meghalaya has treated persons placed on an equal footing unequally, which is in complete abrogation of the guarantee of equality enshrined under Article 14 of the Constitution. Accordingly, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

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U. FOR THAT the Impugned Amendment Rules are in violation of Article 14 of the Constitution, inasmuch as there is no reasonable nexus between the Impugned Amendment Rules, and the avowed object sought to be achieved by them *viz.,* consolidation of excise revenue by the State of Meghalaya. The State of Meghalaya, by way of its letter dated 10 June 2021, has purported to justify the creation of the CBW on the basis that the same would prevent leakage of excise revenue from the state. However, by way of the Second Impugned Amendment Rules, the State of Meghalaya has provided for a 1.5% breakage margin for the CBW licensee, which, far from consolidating the revenue, would ultimately result in a loss of revenue to the State of Meghalaya. Therefore, the nexus between the objective sought to be achieved and the Impugned Amendment Rules can in no manner be said to be reasonable. On this account as well, the Impugned Amendment Rules are manifestly arbitrary, and liable to be struck down by this Hon'ble Court.

V. FOR THAT the Impugned Amendment Rules are manifestly arbitrary as being wholly irrational. It is humbly submitted that, in introducing the CBW license, the Respondent No. 2 has failed to set out or justify the necessity or demand for the introduction of such a monopolistic license. It is submitted that there is no rationale whatsoever for creating a single CBW license in the state of Meghalaya, and there are no discernible benefits that would accrue from the creation of such license. A perusal of the Impugned Amendment Rules and the License granted to the CBW licensee would reveal that the functions to be served by the CBW licensee are identical to those already served by the Bonded Warehouses in the state of Meghalaya, *viz.,* import, storage and supply of foreign liquor. There is no additional or novel service that the CBW licensee has been created to provide, and as such there was no discernible rationale that warranted the introduction of the CBW. Even assuming without

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conceding that the objective sought to be achieved by the Impugned Amendment Rules was to redress logistical issues arising on account of multiple bonded warehouses, the same could have been attained simply through introduction of supplier-owned warehouses (where supplies from various sources could be brought in, mix and matched Bonded Warehouse wise), and supplied from such supplier-owned warehouses to Bonded Warehouses. This would obviate the need for introducing a new layer in the supply chain in the form of a monopolistic CBW licensee. Accordingly, the introduction of the CBW license is wholly irrational and manifestly arbitrary. In view of the same, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

Re: The Impugned Amendment Rules confer unfettered and unguided powers on the CBW licensee, without imposing even minimum checks and balances thereon

W. FOR THAT assuming without conceding that the State of Meghalaya is permitted to create monopoly in favour of private entities, at the very least, some form of checks and balances ought to have been put in place in order to ensure that the entity does not act in an arbitrary or discriminatory manner. However, insofar as the Impugned Amendment Rules do not stipulate any profit margins payable to the CBW licensee, there is no check on the actual price that may be demanded by the CBW licensee from the manufacturers and suppliers (such as the Petitioner's members) for the supply of foreign liquor, due to the fact that now the suppliers have no alternative route-to-the-market in Meghalaya other than through the CBW. On the contrary, the State of Meghalaya has expressly stated that it intends to let margins of the CBW licensee be determined "*purely on free market play*". This would give the CBW licensee unfettered leeway in determining the margins which

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be charged by it, thereby enabling it to accumulate unjust profits at the cost of manufacturers and suppliers. Given that the members of the Petitioner are constrained to sell their stocks solely to Respondent No. 3 in the event they intend to continue trade in liquor in the state of Meghalaya, they would have no choice but to pay the unjust amounts demanded by the CBW licensee. This would result in arbitrary exercise of power that is permitted by the State. In light thereof, the Impugned Amendment Rules are liable to be struck down on this account as well.

X. FOR THAT the Impugned Amendment Rules, insofar as they do not introduce any checks and balances on the credit period and payment terms in relation to the CBW licensee, are bad in law. It is submitted that in the absence of any stipulation in the Impugned Amendment Rules as regards the payment terms that may be fixed by the CBW licensee, the CBW licensee may determine supply payment terms such as transit insurance, freight charges, liability towards breakage, warehousing charges etc. arbitrarily at its whims and fancies. The same is especially relevant in light of the fact that under the First Impugned Amendment Rules, the obligations of transport, warehousing services etc. are solely on the CBW licensee. In light thereof, the CBW licensee has been given untrammelled powers to determine the supply charges, and there are no checks or balances in place to prevent the arbitrary and capricious use of such power. Therefore, the Impugned Amendment Rules are liable to be struck down on this ground as well.

Y. FOR THAT the Impugned Amendment Rules, insofar as they fail to provide adequate checks and balances in relation to the manner in which stock may be procured by the CBW licensee, are bad in law. It is submitted that, while the First Impugned Amendment Rules provide for maintenance of minimum stock of three months at any point in time by the CBW licensee, there is no

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mechanism to determine (i) what would comprise the minimum of three months; (ii) who would decide such minimum stock, (iii) in the event of disagreement on the quantum of stock, how would a decision on quantum be arrived at. In the absence of any such mechanism, while the CBW licensee may technically meet the threshold requirement of maintaining a three month-stock, it may (i) determine its own norms for procurement of the same, and (ii) procure such stock at terms suitable to itself. Accordingly, the First Impugned Amendment Rules, insofar as they grant unfettered autonomy to the CBW licensee to determine procurement terms at its will, and fail to provide minimum checks and balances, are bad in law are liable to be struck down.

Z. FOR THAT the Impugned Amendment Rules are bad in law, as they fail to lay down an appropriate mechanism for the determination of the payment structure that may be maintained by the CBW licensee with the manufacturers and suppliers. In this respect, it is submitted that the CBW licensee would be at an unfair economic advantage, given that it could now arm-twist the suppliers to sell the products to them at discounted rates, in light of the monopolistic position of the CBW licensee. Further, the CBW licensee could determine, of its own volition, whether it would want to transact with the suppliers on credit or cash basis. In light thereof, insofar as the Impugned Amendment Rules fail to provide such minimum checks and balances on the payment structure that may be demanded by the CBW licensee, the Impugned Amendment Rules are arbitrary liable to be quashed.

AA. FOR THAT the Impugned Amendment Rules are arbitrary, inasmuch as the Respondent No. 2 has failed to take into account that the grant of the CBW license (without imposition of adequate checks and balances) may foster discrimination and favouritism in the trade in liquor. The Respondent No. 2 has

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failed to provide any checks and balances against the CBW licensee also owning and / or operating bottling plants, Bonded Warehouses and / or retail outlets in the state of Meghalaya. As a result of the same, the CBW licensee is at liberty to provide more favourable terms of trade to its downstream Bonded Warehouses and retail outlets. The CBW is also at liberty to alter the demand of goods by favouring the brands which are bottled at bottling units / plants owned by its partners. The Impugned Amendment Rules do not provide any checks or balances to protect any stakeholder against any discrimination in this regard. In fact, the aforementioned risks are not mere apprehensions, but rather, the Petitioner has reliably learnt that the constituents of the CBW licensee, M/s Umpohliew Central Bonded Warehouse, own and operate various bottling plants, Bonded Warehouses and retail outlets of foreign liquor in the state of Meghalaya. Therefore, in effect, the CBW licensee at present virtually controls both the downstream and upstream supply of foreign liquor in the state of Meghalaya. Inasmuch as the Impugned Amendment Rules has failed to provide checks and balances to address the aforementioned potential discrimination, the Impugned Amendment Rules are liable to be struck down.

BB. FOR THAT the Respondent No. 2 has failed to appreciate that the constituents of the Respondent No. 3 would grant more favourable terms of trade to both, its upstream suppliers of liquor, as well as downstream Bonded Warehouses owned or controlled by it. The same would result in unjust payment terms and prices for suppliers that are not associated with the CBW licensee. Further, the CBW licensee may, at its whims and caprices, choose to supply only a brand that is sold by Bonded Warehouses and retail outlets associated with the CBW licensee, and introduce onerous payment terms to reduce the supply of all other brands. This may lead to the market going dry qua those particular brands that are not generally sold by the Bonded Warehouses and retail outlets.

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associated with the CBW licensee and its constituents. Accordingly, insofar as the Impugned Amendment Rules fail to place any adequate checks and balances on such discrimination that would potentially be practiced by the CBW licensee, the said rules are arbitrary and liable to be quashed by this Hon'ble Court.

28. That this petition is filed bonafide and in the interest of justice.

29. That the Petitioner has no other alternative efficacious remedy and the remedy, as prayed for, if granted shall be just and complete.

30. That the petitioners demanded justice but the same has been denied to the Petitioner.

PRAYER

It is therefore most respectfully prayed that this Hon'ble Court may be pleased to:

(a) Issue a writ, order or direction in the nature of a writ of certiorari, or any other writ(s), order(s) or direction(s), quashing Rules 2(iia) and 44 of the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted by Meghalaya), inserted by Clauses 2 and 3 of the Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/36, issued by the Respondent No. 2, as being ultra vires the provisions of Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya).

(b) Issue a writ, order or direction in the nature of a writ of certiorari, or any other writ(s), order(s) or direction(s), quashing Clauses 2, 3 and 4 of the Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/37

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amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted by Meghalaya), as being ultra vires the provisions of Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya)

(c) Issue any other writ, order or direction in favour of the Petitioner, as this Hon'ble Court may deem fit and proper in the interest of justice.

And for this act of kindness Your Petitioner as is always is duty bound shall ever pray.

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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

AFFIDAVIT

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna , R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare as follows.

1. That I am authorized signatory of the Petitioner company this case and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present affidavit.
2. That the statements made in paragraphs 1-5, 8, 11 (p), 14-17, 28, 29 and 30 of the instant petition are true to my knowledge and those made in paragraphs 6, 7, 9, 10, 12, 13, 18-27 are information derived from records which I believe to be true and rest are my humble submissions before this Hon'ble Court.
3. That all the annexures annexed with the writ application are true copies of its original.

OATH

'I swear that this declaration is true, that it conceals nothing and that no part of it is false, so help me God'.

And I sign this affidavit on this 10th day of July, 2021 at New Delhi.

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NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

Kapoor

DEPONENT

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4742 10 JUL 2021
Mobile No.: 9899446209

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(486)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-6, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON 10 JUL 2021 IDENTIFIED BY IDENTIFIED THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

D-Q II/2017.

IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

VERIFICATION

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, Aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram, 122 002, presently at New Delhi, do hereby solemnly affirm and declare that the contents stated in the Affidavit are true to the best of my knowledge and belief and no part thereof is false or misleading and no material has been concealed therefrom.

Verified at New Delhi on this 10th day of July, 2021

Nkapoor

DEPONENT

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

Rajendra Kumar

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 4722
Mobile No.: 9899448208 10 JUL 2021

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECT TO UNDERSTAND & AFFIRMED DEPOSED BEFORE ME AT DELHI ON 10 JUL 2021 IDENTIFIED BY

IDENTIFY THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE

KLISHNA
Advocate
D-4211/2017.

IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(4d6)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-6, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/36 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules to amend the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya), hereinafter referred to as the Principal Rules, namely :-

1. Short title and Commencement.- (1) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.
(2) They shall come into force with immediate effect.

2. Insertion of new clause (iia) in rule. 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,-
"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, Beer, Wine, BIO etc., imported on pre-payment of Excise or Advalorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,-

"44. License for Central Bonded Warehouse shall be granted on the following conditions: (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.

(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.

(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

(6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.

(7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).

(8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.

(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.

(10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

(11) The Central Bonded Warehouse must be made operational within four months from the date of issue of license.

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES
ISWA

Memo No. ERTS (E) 49/2020/36 -A, **Dated Shillong, the 15th October, 2020.**

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

15/10/20

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ASSOCIATION ISWA

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/37 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:-

1. Short title and Commencement : (1) These rules may be called the Meghalaya Excise (Third Amendment) Rules, 2020.

   (2) They shall come into force with effect from commencement of Central Bonded Warehouses.

2. Amendment of Rule 3.- In the principal rules, in rule 3, in sub-rule (2) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

3. Amendment of Rule 4.- In the principal rules, in rule 4, in clause (iv) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

4. Amendment of Rule 4A.- In the principal rules, for the existing rule 4A the following shall be substituted, namely,-
   "4A. Central Bonded Warehouse (CBW) shall apply Import Permit on liquor allowed for Canteen Licenses, based on the quarterly allotment on payment of Import Pass Fee/Transport Pass Fee, Literage Fee and Advalorem duty at the rate applicable to Canteen License as notified by the State Government from time to time. At the end of every quarter, i.e. last day of March, June, Sept and Dec of every year, the Central Bonded Warehouse shall pay to the State Government the Advalorem on the remaining stock, if any, at the rate applicable for retail license on that day within fifteen days. Similar procedure shall be followed by bonded warehouses for liquor meant for Canteen licenses".

5. Amendment of Rule 141 .- In the principal rules, for the existing rule 141 the following shall be substituted, namely,-
   "141 Transit Wastage Allowance – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL, Beer, Wine, BIO when transported, exported or imported under Bond or on pre-payment of Advalorem/Excise duty, Import Pass Fee/ Transport Pass Fee and Literage Fee.

Duration of Transportation	Transit Wastage Allowance (in %)		
	If in wooden vessels	If in metal vessels	If in glass vessels/pearl pot vessels
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the Advalorem/Excise duty, Import or Transport pass fee and Literage fee involved against the Import or Transport Permit of Central Bonded Warehouse; The Central Bonded Warehouse shall pass on fifty percent of the permissible Transit Wastage Allowance to the Bonded Warehouses.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS(E)49/2020/37 -A, Dated Shillong, the 15th October, 2020.

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ISW

Annexure – III

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BITUARY

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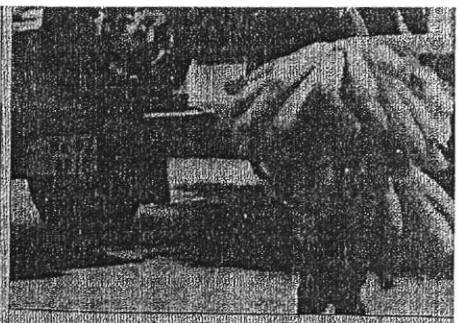
WEATHER UPDATE

Shillong	19.9
Bohra	21.8
Umiam	25.2
Shillong	10.1
Bohra	12.3
Umiam	13.4
Shillong	0.00
Bohra	0.00
Umiam	0.00

RECAST

Expressing concern over the state being devoid of proper boundaries, Syiem said with Assam being a relatively older state with more police battalions and a joint cadre, it enjoys seniority and is in a habit of constantly bullying Meghalaya through repeated encroachments. "Even as the state NGOs and different political parties keep calling for a permanent border solution every time Assam encroaches our borders, Meghalaya, with a disadvantaged cadre system (Contd on P-4)



A boy sells body scrubbers, locally known
at Khyndai Lad in the city on Tuesd

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-70/2014/330 Dated Shillong, the 17th November, 2020.

NOTICE INVITING TENDER

The Commissioner of Excise, Meghalaya, Shillong, invites tender from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya upto 4:30 (four-thirty) p.m. the 17th December, 2020. The tender document may be obtained from the Office of the Commissioner of Excise, Lower Lachumiere, (Opp. Horse Shed/MPSC Building), Shillong – 793 001, Meghalaya, during office hours (10:00 am to 4:30 p.m.) from 18th November, 2020 to 17th December, 2020, on payment of Rs. 5,000/- (Rupees five thousand) only, to be paid by Demand Draft or Pay order in favour of the Commissioner of Excise, Meghalaya, Shillong.

The Technical Bid will be opened on 17th December, 2020, at 5:00 (five) p.m. at the Office of the Commissioner of Excise, Meghalaya, Shillong, in the presence of the tenderer or authorised representatives.

Sd/-
Commissioner of Excise,
Meghalaya, Shillong.

MIPR No. 1328
Dt. 17/11/2020

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MR. KYRSOI BOK

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NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES
ISWA

[TYPED COPY]

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No.MEG/CE-70/2014/330 Dated : Shillong, the 17th November, 2020

NOTICE INVITING TENDER

The Commissioner of Excise, Meghalaya, Shilloing, invites tender from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya upto 4.30 (four thirty) p.m., the 17th December, 2020. The tender document may be obtained from the office of the Commissioner of Excise, Lower Lachumiere (Opp. Horse Shoe MPSC Building), Shillong – 793001, Meghalaya, office hours (10.00 a.m. to 4.30p.m.) from 18th November, 2020 to 17th December, 2020, on payment of Rs.5000/- (Rupees Five Thousand) only to be paid by Demand Draft or Pay Order in favour of the Commissioner of Excise, Meghalaya, Shillong.

The Technical Bid will be opened on 17th December, 2020 at 5.00 (five) p.m. at the office of the Commissioner of Excise, Meghalaya, Shillong in the present of the tenderer or authorized representatives.

sd/-
Commissioner of Excise
Meghalaya, Shillong

No. MIPR No1328
Dated : 17/11/2020

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION
ISWA

GOVERNMENT OF MEGHALAYA

OFFICE OF THE COMMISSIONER OF EXCISE

MEGHALAYA :: SHILLONG

****

Tender No. MEG/CE-70/2014/331, Dated Shillong, the 18th November, 2020.

TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Date of Issue: 18th November, 2020.

Last Date of Tender Submission: 17th December, 2020.

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINE ISWA

Scope: -

The Notice Inviting Tender is issued for operating a **Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya,** on procurement/import of the liquor on pre-paid Advalorem/Excise duty, Import/Transport Pass Fee, Literage Fee under annual license fee as fixed by Government from time to time in accordance with the provisions of the Meghalaya Excise Rules (Assam Excise Rules 1945, as adapted and amended from time to time by Government of Meghalaya) and The Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted and amended from time to time by the Government of Meghalaya).

1. **EARNEST MONEY: Earnest money deposit (EMD) of Rs. 15,00,000/- (Rupees fifteen lakh)** only for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya should accompany the tender in the form of a Demand Draft or pay order, drawn in favour of the Commissioner of Excise, Meghalaya payable at Shillong. Tender not accompanied by Earnest Money will not be considered.

2. (a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya.

(b) In case the partnership firms/companies are less than 15(fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below:

(i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15(fifteen) years from the date of issue of tender.

3. The tenderer should be bona-fide permanent residents of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.

Disclaimer

Though adequate care has been taken in the preparation of this Tender Document, the tenderer should satisfy himself/herself that the documents furnished in response to this notice are complete in all respects. Intimation of discrepancy, if any, should be given to Excise Department within 3 (three) days from the date of issue of the tender. If Excise Department receives no intimation, it shall be deemed that the tenderer is satisfied that the Tender Document is complete in all respects. This RFP is not an agreement and is neither an offer nor invitation by the Authority to the prospective Applicants or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. **The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct. Each** Applicant should,

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION ISWA

therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate.

A. The bids are invited under two bid system namely: Technical Bid and Price Bid, which should be submitted in separate sealed envelopes marked 'A' and 'B' respectively and these two envelopes should be inserted into a bigger envelope marked 'C'. Technical bid will be opened first and will be evaluated as per the laid down criteria in the tender document. Thereafter, Price bid will be opened only for those bidders whose bids are found to be technically qualified.

B. Tenderer must submit copies of complete technical bid, including qualification criteria, EMD and related documents, duly self-attested **in Envelope marked 'A'. The Price bid should be kept in the Envelope marked 'B'.** These sealed documents must be deposited or sent by registered post at the address given below so as to reach before the last date and time of bid submission:

OFFICE OF THE COMMISSIONER OF EXCISE,
LOWER LACHUMIERE, (OPPT. HORSE SHOE/MPSC BUILDING),
SHILLONG – 793 001, MEGHALAYA.

C. Last date and time for submitting the bids is **17th December, 2020** upto **4:30 (four-thirty) p.m.**

Late tenders will not be considered. No responsibility will be taken for postal delay or non-delivery/non-receipt of Bid documents.

D. The Technical Bid shall be opened on **17th December, 2020** at 5:00 (five) p.m. in the **Office of the Commissioner of Excise, Lower Lachumiere, (Oppt. Horse Shoe/MPSC Building), Shillong – 793 001, Meghalaya.**

E. If due to any exigency, the due date for opening of the Bids is declared a holiday, the Bids will be opened on the next working day at the same time or on any other day/time, as intimated by the Department.

F. The Bids shall remain valid for 90 (Ninety) days from the last date of submission of the Bids.

G. The Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.

H. The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

Qualification criteria (Technical)

Sl. No.	Details	Compliance Yes/No
1.	**LOCATION OF CENTRAL BONDED WAREHOUSE:** The area of the Central Bonded Warehouse shall be on a plot of land measuring not less than 1,50,000 (one lakh fifty thousand) square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner, preferably the nearest entry point to the State on the National Highway.	
2.	The Central Bonded Warehouse shall not be established within 100 (hundred) metres [50 (fifty) metres in the State Capital] of any place of public worship, educational institutions or hospitals within the State of Meghalaya.	
3.	A detailed project report on the feasibility of the location should be submitted.	
4.	The tenderer must submit Professional Tax Clearance Certificate and VAT Clearance Certificate/No Objection Certificate for the current financial year 2020-2021.	
5.	The Tenderer should have a minimum annual turnover of Rs.100 crore (Rupees one hundred crore) only from liquor trade in the State of Meghalaya, to be duly supported by documents certified by a registered Chartered Accountant for the last 3 (three) financial years i.e. 2016-2017, 2017-2018 and 2018-2019.	
6.	(a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya. (b) In case the partnership firms/companies are less than 15 (fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below. (i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15 (fifteen) years from the date of issue of tender.	
7.	In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

SPECIAL TERMS AND CONDITIONS OF TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Sl. No.	Details	Compliance Yes/No
1.	The tenderer must submit documents relating to availability of the plot of land and the Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.	
2.	Each page of Tender document including the specifications and Terms and Conditions is to be duly signed as a token of acceptance and commitment for meeting the same.	
3.	The Tender Contract period shall be for 10 (ten) years, which may be extended at the sole discretion of the State Government depending on satisfactory performance of contract at the same terms and conditions of tender or as deemed fit by the Government.	
4.	The Tendering Authority will evaluate the Technical Bids. Only the successful bidders that pass the scrutiny of the Technical bids will qualify for the Price Bid opening.	
5.	The Tenderer should have a high security environment in the Central Bonded Warehouse with round the clock online monitoring and/or sophisticated Close Circuit Cameras and Access Control Systems and professional security guards at their work place.	
6.	The Central Bonded Warehouse must construct a warehouse/godown having a capacity to hold at least 6,00,000 (six lakh) cases of IMFL/Beer/Wine etc. within a period of 4 (four) months from the date of issue of license, along with a building safety certification from PWD (Building).	
7.	The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.	
8.	The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL/Beer/Wine etc. to the Bonded Warehouses within 45 (forty-five) days for goods produced in the State and 60 (sixty) days for goods imported from outside the State.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

9.	The Central Bonded Warehouse shall have a minimum stock of all types of brands for 3 (three) months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.
10.	The Central Bonded Warehouse must be made operational within 4 (four) months from the date of issue of license.
11.	During the opening of Technical Bid, the Tenderer or its authorized representative must come alongwith all original documents/invoice copies and other papers to prove the authenticity of the documents submitted.
12.	**PERFORMANCE GUARANTEE:** I. The successful tenderer shall deposit an amount equal to the annual license fee quoted for the Central Bonded Warehouse duly accepted by Government as Security Deposit either in the form of a Fixed Deposit/Call Deposit or Bank Guarantee from Nationalized Banks in favour of the Commissioner of Excise, Meghalaya, payable at Shillong, within ten days from the date of acceptance of tender. II. The said security shall stand forfeited, appropriated, adjusted in full, in the event of :- a. Any breach in the terms and conditions of the contract. b. In case the tenderer whose tender is accepted fails to deposit the security deposit and execute the agreement as required by the Commissioner of Excise within ten days of the acceptance of the tender, his/her tender will be rejected outrightly and EMD forfeited.
13.	**LAW GOVERNING THE CONTRACT:** A. The Laws of India shall govern this contract. B. Irrespective of the place of delivery, the place of performance or place of payment under the contract, the contract shall be deemed to have been made at the place from which the acceptance of tender has been issued. C. In respect of all tender conditions, the decision of the Commissioner of Excise shall be final and binding. D. In the event of any dispute arising out of the tender, such dispute would be subject to the jurisdiction of the Courts within the City of Shillong, Meghalaya.

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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
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14.	**SIGNING OF THE TENDER:** A. The tender is liable to be rejected if complete information is not given therein or if the particulars and date, if any, asked for in the tender are not fully filled in. Specific attention must be paid to the terms and conditions of the tender. B. An individual signing the tender or any other documents connected with a contract must specify whether he/she signs as: I. A Sole Proprietor of the firm or a duly constituted attorney of such Sole Proprietor. II. A partner of the firm, if it be a Partnership, in which case he/she must have the authority to refer to a Court of competent jurisdiction any dispute concerning the business of the partnership either by virtue of the agreement or of a power of attorney, or III. A constituted attorney of the Firm if it is a company. IV. In case of II and III above, copy of the partnership agreement or general power of attorney in either case, attested by Notary Public should be furnished to the Commissioner of Excise or an affidavit on stamp paper of all the partners admitting execution of the partnership agreements or the general power of attorney should be furnished. V. In case of partnership firm, where no authority to refer disputes concerning the business of the partnership has been conferred on any partner, every partner of the firm must sign the tender and all other related documents. VI. A person signing the tender form or any other documents forming part of the contract on behalf of another shall be deemed to be a warranty that he/she has authority to bind such other person(s) and if, on enquiry it appears that the person so signing had no authority to do so, the Commissioner of Excise may, without prejudice to other civil or criminal remedies, cancel the contract and hold the signatory liable for all costs and damages.
15.	**OPENING OF TENDER:** The tenderer is at liberty to be present at or authorize a representative to be present at the opening of both the bids, Technical and Price, on the date and time as specified. The name and address of the representative who would be attending the opening of the tender on his/her behalf should be indicated in the tender. After the evaluation of

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	the technical bid, only the technically qualified tenderers will be invited to attend the opening of the price bid.	
16.	**LICENSE FEE:** The quoted rate of license fee for Central Bonded Warehouse shall be Rs. 1,50,00,000/- (Rupees one core fifty lakh) only annually and the tenderer shall bid over and above the base rate of license Fee. The tender shall be accepted on 'H1' basis i.e. the highest bidder. The Government reserves the right to revise the license fee, awarded under the contract, as and when deemed fit.	
17.	**COMMUNICATION OF ACCEPTANCE:** Acceptance of the tender by the Excise Department will be communicated by email/fax or letter of acceptance and/or by a letter of intent sent by registered post or by hand delivery. In case the acceptance is communicated by email/fax, a letter of formal acceptance of tender will be forwarded to the successful tenderer as soon as possible but the instructions contained in the email/fax should be acted upon immediately.	
18.	The successful bidder shall have to submit the requisite trading license issued by the District Council having jurisdiction over the location of the Central Bonded Warehouse, prior to issuance of the Central Bonded Warehouse's license.	
19.	**GRANT OF LICENSE:** The license for Central Bonded Warehouse shall be issued to the successful tenderer on compliance of all terms and conditions of the tender document.	
20.	**FAILURE AND TERMINATION:** If the tenderer fails to deliver the liquor within a period fixed for such delivery in the contract except for reasons beyond his/her control or breach any other terms and conditions of the tender, the Commissioner of Excise may after careful deliberation, order the forfeiture of the Security deposit.	
21.	**TENURE OF THE TENDER:** The period of contract shall be for 10 (ten) years. The Commissioner of Excise however, reserves the right to extend the period of contract of the successful tenderer, with prior approval of the State Government, for any additional period after expiry of the term of the contract at the same terms and conditions as quoted in the tender or as deemed fit by the Government.	
22.	THE PRICE BID WILL BE OPENED ONLY FOR THE TENDERERS WHO QUALIFY IN THE TECHNICAL BID.	
23.	The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.	
24.	The Excise Department has the right to amend, or change any tender condition/Qualifying criteria without assigning any reason thereof.	

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Serial No. 02
Supp. List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 454 of 2020

Date of Order: 16.12.2020

Shri. Aayush Jain Vs. State of Meghalaya & Ors.

Coram:

Hon'ble Mr. Justice Ranjit More, Judge.

Appearance:

For the Petitioner/Appellant(s) : Mr. B.K.Sharma, Sr. Adv. with
Ms. U. Sharma, Adv.

For the Respondent(s) : Mr. A.Kumar, AG with
Ms. S.G.Momin, Addl. Sr. GA.

1. Heard Mr. B.K.Sharma, learned Sr. counsel for the petitioner and Mr. A. Kumar, learned AG for the respondents.

2. The petitioner approached this Court invoking Article 226 of the Constitution of India praying inter alia for setting aside and quashing of impugned Notice Inviting Tender bearing No. MED/CE-70/2014/330 dated 17-11-2020. Mr. B.K.Sharma, learned Sr. counsel invited my attention to the Notice Inviting Tender annexed at page 24 and submitted that the respondent No. 3 has invited tenders from interested individual/partnership firms/companies dealing in liquor trade from within the State of Meghalaya for operating a Central Bonded Warehouses for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya upto 4.30 p.m. of 17-12-2020. Learned Sr. counsel for the petitioner further submitted that the petitioner is interested in participating in the said tender process, however, he was not supplied the bid documents as he is from Assam and not from Meghalaya. He further submits that the condition in the Notice Inviting Tender that participant must be a resident of the State of Meghalaya is contrary to Article 14 and 19 of the Constitution of India and that said condition is also contrary to Clause 2 of Rule 44 introduced by the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.

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3. Mr. A.Kumar, learned AG having taken instruction from respondent No. 3 state that the petitioner has no experience in liquor trade. He concedes that the bid documents cannot be denied to any person who wants to participate in the impugned tender process. He, however, submits that if the participant does not fulfill the conditions of the tender, then his bid can be rejected. Learned AG, on instruction make a statement that in the event petitioner approaches respondent No. 3 during the course of the day, he will be given the bid documents on payment of the fees. Statement accepted.

4. In the light of the statement made by learned AG, in my considered opinion, the grievance of the petitioner made in this petition no more survives for consideration.

5. Mr. B.K.Sharma, learned Sr. counsel for the petitioner, however, state that the last date to submit the tender bid is tomorrow i.e. 17-12-2020 at 4.30 p.m. and petitioner maybe given some more time to submit the bid. I am not incline to accept this request inasmuch as petitioner has approached this Court at the fag end and there is no statement in the petition that earlier petitioner had approached respondent No. 3 but the bid documents was not supplied to him on the ground that petitioner is not a resident of Meghalaya. However, the respondents are at liberty to grant extension. It is however made clear that if the petitioner submits his bid tomorrow i.e. 17-12-2020 before 4.30- p.m. his bid will be accepted and considered along with the other participants in accordance with the terms and conditions of the Notice Inviting Tender.

5. Petition accordingly disposed of.

Judge

Meghalaya
16.12.2020
"Samantha PS"

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Annexure – VI

License to construct and work a Central Bonded Warehouse for the deposit and storage of foreign liquor and spirits.

DISTRICT: RI-BHOI DISTRICT.

NO. OF LICENSE IN THE REGISTER: CBW/1E.

NAME OF LICENSEE: M/S UMPOHLIEW CENTRAL WAREHOUSE.

PLACE OF CENTRAL BONDED WAREHOUSE: 9TH MILE, BARIDUA, OPPT. CRPF CAMP., RI-BHOI DISTRICT, MEGHALAYA.

M/s Umpohliew Central Warehouse, 9th Mile, Baridua, Oppt. CRPF Camp., Ri-Bhoi District, Meghalaya, is hereby authorised by the Excise Commissioner, Meghalaya, to work a Central Bonded Warehouse at **9th Mile, Baridua, Oppt. CRPF Camp., Ri-Bhoi District**, from **01st April, 2021** to **31st March, 2022** for the deposit and storage of foreign liquor or such spirits as permitted by the Excise Commissioner from time to time.

It shall be required of the holder of this license, as a condition of its remaining in force, that he shall duly and faithfully performed and abide by the following conditions and by the provisions of the Meghalaya Excise Act (Assam Excise Act, 1910, Act I of 1910, as adapted by Meghalaya) as amended from time to time and by all notifications and rules which have been or which, may, from time to time, be published or made there under so far they are relatable to this license and shall cause all persons employed by him to obey all such rules and orders.

I. That M/s Umpohliew Central Warehouse, shall pay to Government in advance an initial annual fee of ₹. **1,65,00,000** ***(Rupees one crore sixty five lakh)*** only, for the year 2021-2022 and thereafter an increase of Rs. 10,00,000/- (Rupees ten lakh) only, annually from the year 2022-2023 subject to a maximum annual license fee of Rs. 2,00,00,000/- (Rupees two crore) only, to be paid through Treasury Challan.

II. That he shall deposit and store only foreign liquor and such other spirits as Excise Commissioner may approve from time to time and only at the premises named therein.

III. That before depositing or indenting for any spirits to be deposited or kept under this license, he shall execute a bond in favour of the Commissioner of Excise, Meghalaya, for the payment of duty at the rate imposed under Section 21 of the Act on all foreign Liquor and Spirits imported, transported or all foreign liquor and Spirit deposited or kept by him to the said Warehouse.

IV. That he shall give to the Collector seven days clear notice of the probable date of arrival and the approximate quantity in bulk litres of such consignments of foreign liquor and spirit imported or transported under bond for deposit in the said Warehouse.

That he shall attend either personally or by his duly authorised agent at the time of arrival of the foreign liquor or other Spirits and that he shall remain in attendance till the foreign liquor or Spirits have been gauged and proved, if necessary, sampled.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

NOTARY ★ Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 ★ GOVT. OF INDIA

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VI. That he shall provide, Site, Building, Vats and other apparatus to the satisfaction of the Excise Commissioner.

VII. That he shall bear the cost of the Excise establishment as may be fixed by the Excise Commissioner for supervision of the working of the Central Bonded Warehouse and shall provide suitable rent-free accommodation for them to the satisfaction of the Excise Commissioner.

VIII. That he shall keep regular and accurate daily accounts in such form as may be prescribed by the Excise Commissioner of all foreign liquor and Spirits received into and issued from the Warehouse.

IX. That he shall pay on Demand, for all foreign liquor and Spirits deposited and stored therein, the duty at the prescribed rate or rates.

X. That he shall permit any Excise Officer of or above the rank of Inspector of Excise to have at all hours free access to the Central Bonded Warehouse places appertaining thereto and that on demand by any such officer he shall produce for inspection his account of deposits and issues of foreign liquors and spirits.

XI. That when required by any Excise officer of or above the rank of Inspector he shall assist him by sufficient number of employees in taking accounts of his stock and for gauging foreign liquor or Spirits on receipt and at the time of issue.

XII. That he shall permit any Excise Officer of or above the rank of Inspector to take sample of any foreign liquor or spirits stored under this license.

XIII. That the licensee shall be bound to make such general arrangements as may be directed by the Collector of the district for the removal of the waste matter and refuse arising out from the working of the Central Bonded Warehouse.

XIV. (i) That all members of the executive and ministerial staff of the Central Bonded Warehouse shall be citizens of India.

(ii) That the lists of all appointments with necessary particulars of employees other than labourer and menials, shall, from time to time, be submitted to Government through the Commissioner of Excise, for their information once at least in every six months. In the case of labourers and menials, it shall be sufficient to submit once a year the statistics of their number, rate of wages and their native districts only.

XV. That the licensee shall be bound to maintain such minimum stock of foreign liquors and spirits in the Central Bonded Warehouse as may, from time to time be fixed by the Excise Commissioner.

XVI. That the licensee shall not be permitted to issue foreign liquors or spirits from the Central Bonded Warehouse to the Bonded Warehouses of foreign liquor and pass-holders unless he has taken out a license.

XVII. That as Security for fulfillment of these conditions, the licensee shall deposit with the collector of the district a sum equivalent to the annual license fee of **₹. 1,65,00,000/- (Rupees one crore sixty five lakh) only**, for the year 2021-2022 and thereafter an increase of Rs. 10,00,000/- (Rupees ten lakh) only, annually from the year 2022-2023 subject to a maximum annual license fee of Rs. 2,00,00,000/- (Rupees two crore) only and shall execute a hypothecation deed pledging the Central Bonded

Warehouse premises and all apparatus and utensils employed in the working of the Warehouse for the due discharge of all payments which may become due to Government of Meghalaya. Provided that the Government of Meghalaya shall not undertake to arrange for the sale of any of the foreign liquors and Spirits in the Warehouse.

XVIII. That the licensee shall not be entitled to any compensation for cancellation of his license and abolition of the Central Bonded Warehouse as a result of any policy of Government or any other reasons.

XIX. That infraction of any of the above conditions or of any of the provisions of Meghalaya Excise Act, 1910, as amended from time to time or any of the notifications published or rules made there under so far as they are applicable to this license shall subject to the holder of this license to forfeiture of this license and the security deposit mentioned in the clause XVII of this license as well as to all or any of the penalties prescribed by law or rules.

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

The 26th March, 2021

Commissioner of Excise,
Meghalaya, Shillong
Commissioner of Excise
Meghalaya, Shillong

ACKNOWLEDGEMENT RECEIVED OF LICENSE

Received the above license No. **CBW/1E** dated issued on **26th March, 2021**, by the Commissioner of Excise, Meghalaya.

Ajay Kumar Agarwala
Licensee

***

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Rajendra Kumar
Delhi
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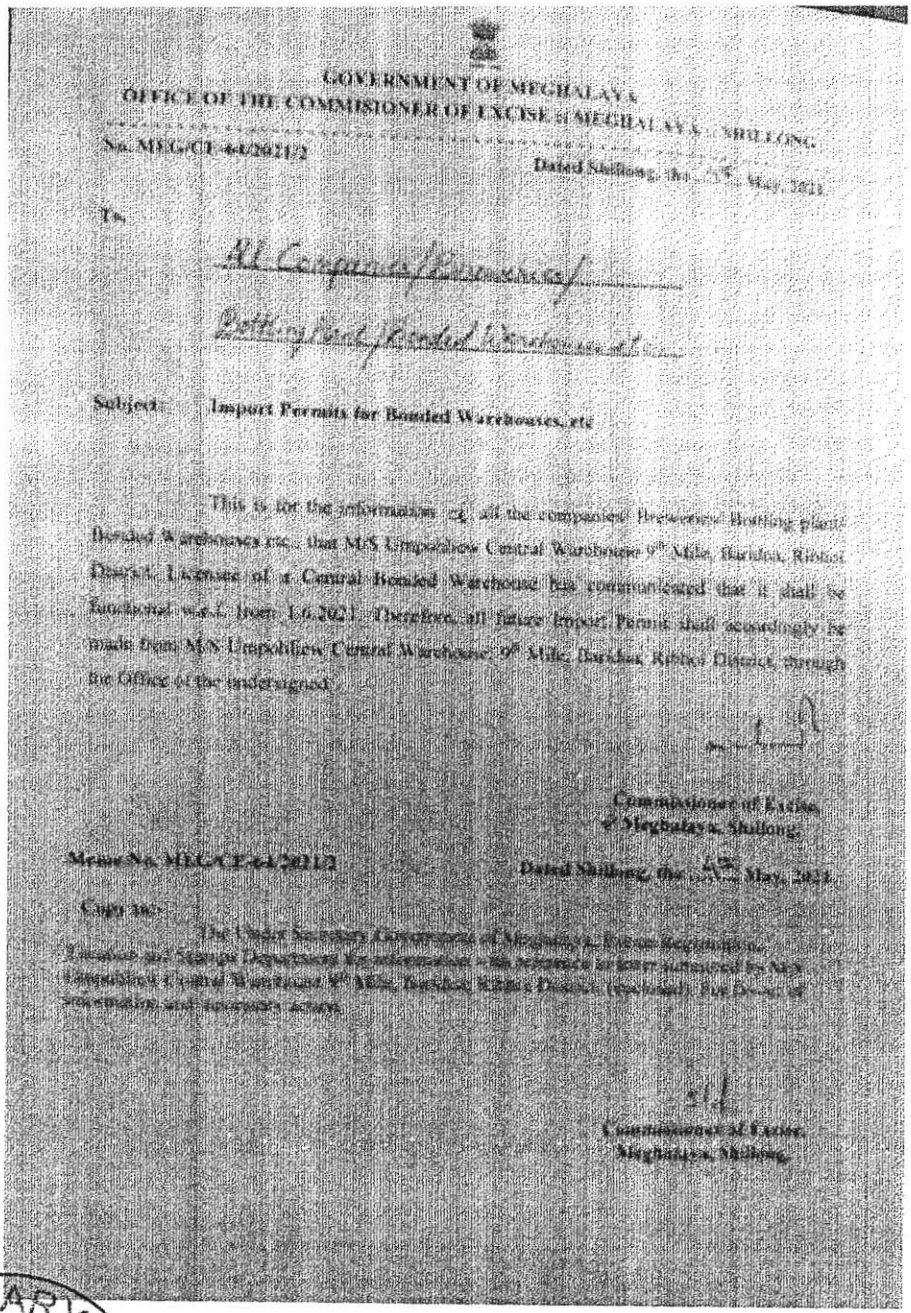

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/2 Dated Shillong, the 25th May, 2021

To,

All Companies/Breweries/
Bottling Plant/Bonded Warehouses etc.

Subject: Import Permits for Bonded Warehouses, etc

This is for the information of all the companies/ Breweries/ Bottling plant/ Bonded Warehouses etc., that M/S Umpohlew Central Warehouse 9th Mile, Baridua, Ribhoi District, Licensee of a Central Bonded Warehouse has communicated that it shall be functional w.e.f. from 1.6.2021. Therefore, all future Import Permit shall accordingly be made from M/S Umpohlew Central Warehouse, 9th Mile, Baridua, Ribhoi District, through the Office of the undersigned.

Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/2 Dated Shillong, the 25th May, 2021

Copy to:-

The Under Secretary, Government of Meghalaya, Excise Registration, Taxation and Stamps Department for information with reference to letter submitted by M/S Umpohlew Central Warehouse 9th Mile, Baridua, Ribhoi District (enclosed). For Order of information and necessary action.

Commissioner of Excise,
Meghalaya, Shillong.

Mapor

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
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[TYPED COPY]

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No.MEG/CE-64/2021/2 Dated : Shillong, the 4th May, 2021

To
All Companies/Breweries/Bottling Plant/Bonded Warehouses etc.

Subject : Import Permit for Bonded Warehouse etc.

This is for the information of all the Companies/Breweries/Bottling Plant/Bonded Warehouses etc. that M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District, License of a Central Bonded Warehouses has communicated that it shall be functional w.e.f. from 1.6.2021. Therefore, all future Import Permit shall accordingly be made from M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District, through the office of the undersigned.

sd/-
Commissioner of Excise
Meghalaya, Shillong
Dated : Shillong, the 4th May, 2021

No. MEG/CE-64/2021/2

Copy to :

The Under Secretary, Government of Meghalaya, Excise Registration, Taxation and Stamps Department for information with reference to letter submitted by M/s Umpohliew Central Warehouses, 9th Mile, Baridua, Ribhoi District (enclosed) for favour of information and necessary action.

NOTARY
Rajendra Kumar
Delhi
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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
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INTERNATIONAL SPIRITS & WINES ASSOCIATION OF INDIA

May 13, 2021

Smt. Sarika A. Synrem IDAS,
Commissioner & Secretary (Excise & Taxation, Registration & Stamps) ceshillong01@gmail.com
Government of Meghalaya, **Shillong**

Cc: Smt. R. V. Suchiang IAS, Additional Chief Secretary (Finance), rvsddd@gmail.com
Shri Pravin Bakshi IAS, Excise Commissioner, pravinbakshi@hotmail.com

Dear Madam,

Meghalaya – Change in Route-to-Market (RTM) - our feedback and request

The International Spirits & Wines Association of India (ISWAI) is the representative body of the national and international spirits & wine companies having business establishments in India. The companies include global leaders in both the spirits and wine industries viz. **Diageo-United Spirits, Pernod Ricard, Beam Suntory, Bacardi, Brown Forman, Moet Hennessy, Campari and William Grant & Sons**. Together, our members account for a substantial part of the value of the spirits and wine business in India.

We have for reference your notification seeking **creation of a Central Bonded Warehouse (CBW) in Meghalaya** which will function as the sole wholesaler for all AlcoBev products to be sold in the State of Meghalaya, thereby creating an additional link in the route-to-market (RTM) for AlcoBev in the state.

The notification makes no mention of the reasons that warrant the introduction of this CBW in the supply chain. We can only assume that there are valid reasons for creating such a monopoly, that will complicate and stretch the process and time for fulfilling consumer demand, apart from increasing the cost of operations and the logistics of supply. That **this is a private monopoly** complicates matters even further as **it could easily tend towards abuse of the CBW's dominant position, particularly with no perceivable government control. There *have been* instances in other states, of the havoc and the loss of image that private monopolies in this sector have brought to the government/s in power.**

There is no clarity as to the services that the CBW will provide, and the benefits that it will bring – to the suppliers, to the government, or to the consumers. It is only fair that the beneficiaries of the, as yet indeterminate, services should pay for such services. To amplify, if the creation of the CBW is for ease of government control on the supplies, then rightfully the margin should come out of government revenues. Alternately, if the introduction of a CBW in the supply chain is to enhance consumer confidence in the genuine-

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27th April-2023
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International Spirits and Wines Association of India
#211, Tower 1A, DLF Corporate Park, M G Road, Gurugram – 122 002, Haryana
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INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
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ness of the products being sold, then it is only fair that the consumers should pay for the cost of this by way of an increase in the consumer prices that they pay.

Creation of a monopoly, and a private one at that, with no evident government oversight viz., stipulation of CBW margins (like done for bonders and retailers) is an undesirable move. **This is particularly true when the State is seeking comparison of ex-bond prices in Meghalaya with those in contiguous states**. You will appreciate that no other state has such contradictory stipulations – also, **in no state does the trade margin go as high as the 17% that the CBW representatives are attempting to seek from industry players,** and that too, for no / commensurate services that our members can currently perceive. It is surprising that the notification is silent on the margins of the CBW, while reiterating the existing margins of the bonders.

ISWAI requests that the Government of Meghalaya urgently review this matter,

- Provide clarity on the role, benefits, and the margins of the CBW, and
- Allow for **the additional costs of the introduction of the CBW to be absorbed by the government or to be passed on to the consumers by way of an increase in End Consumer Prices (ECPs)**. Although, **we sincerely believe that** putting such a burden on the consumers is not only unfair, it is also not in the best interests of the consumers, the government's tax revenues, or the suppliers, as it will push up consumer prices leading to the setting up of illicit supply chains to cater to consumer demand.

In the interim, we request that the Government should refrain from introducing the CBW into the supply chain, pending a discussion with the industry.

We look forward to a favourable response to our request. We also request for a virtual meeting, at your convenience, to enable us to clarify any queries that you may have regarding the issue, and to clarify our rationale seeking removal of the impact of the mandated change in RTM.

Thanking you, we remain,

Yours truly,

I P Suresh Menon
Secretary-General, ISWAI +91-98451 09894 sureshmenon@iswai.in

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

International Spirits and Wines Association of India
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☎ +91 -124- 4671226/7 mail@iswai.in www.iswai.in

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INTERNATIONAL SPIRITS & WINES ASSOCIATION OF INDIA

May 24, 2021

Shri. Conrad K Sangma Hon'ble Chief Minister, Government of Meghalaya, conradsangma@gmail.com

cc:
Smt. R. V. Suchiang IAS, Additional Chief Secretary (Finance), Meghalaya, rvsddd@gmail.com
Smt. Sarika A. Synrem IDAS, Commissioner & Secretary (ETRS), ceshillong01@gmail.com
Shri Pravin Bakshi IAS, Excise Commissioner, Meghalaya, pravinbakshi@hotmail.com
Government of Meghalaya,
Shillong

Hon'ble Chief Minister,

Meghalaya – Change in Route-to-Market (RTM) - our feedback and request

The International Spirits & Wines Association of India (ISWAI) is the representative body of the national and international spirits & wine companies having business establishments in India. The companies include global leaders in both the spirits and wine industries viz. **Diageo-United Spirits, Pernod Ricard, Beam Suntory, Bacardi, Brown Forman, Moet Hennessy, Campari and William Grant & Sons**. Together, our members account for a substantial part of the value of the spirits and wine business in India.

We have for reference your government's notification seeking **creation of a Central Bonded Warehouse (CBW) in Meghalaya** which will function as the sole wholesaler for all AlcoBev products to be sold in the State of Meghalaya, thereby creating an additional link in the route-to-market (RTM) for AlcoBev in the state.

The notification makes no mention of the reasons that warrant the introduction of this CBW in the supply chain. We can only assume that there are valid reasons for creating such a monopoly, that will complicate and stretch the process and time for fulfilling consumer demand, apart from increasing the cost of operations and the logistics of supply. That **this is a private monopoly** complicates matters even further as **it could easily tend towards abuse of the CBW's dominant position, particularly with no perceivable government control**. There *have been* instances in other states, of the havoc and the loss of image that private monopolies in this sector have brought to the government/s in power, and such decisions of the States to create private monopolies have been struck down by the Courts.

There is no clarity as to the services that the CBW will provide, and the benefits that it will bring – to the suppliers, to the government, or to the consumers. It is only fair that the beneficiaries of the, as yet indeterminate, services should pay for such services. To amplify, if the creation of the CBW is for ease of government control on the supplies, then rightfully the margin should come out of government revenues. Alternately, if the introduction of a CBW in the supply chain is to enhance consumer confidence in the genuineness of the products being sold, then it is only fair that the consumers should pay for the cost of this by way of an increase in the consumer prices that they pay.

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International Spirits and Wines Association of India
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Creation of a monopoly, and a private one at that, with no evident government oversight viz., stipulation of CBW margins (like done for bonders and retailers) is an undesirable move. **This is particularly true when the State is seeking comparison of ex-bond prices in Meghalaya with those in contiguous states**. You will appreciate that no other state has such contradictory stipulations – also, **in no state does the trade margin go as high as the 17% that the CBW representatives are attempting to seek from industry players,** and that too, for no / commensurate services that our members can currently perceive. It is surprising that the notification is silent on the margins of the CBW, while reiterating the existing margins of the bonders.

ISWAI requests that the Government of Meghalaya urgently review this matter,

- Provide clarity on the role, benefits, and the margins of the CBW, and
- Allow for **the additional costs of the introduction of the CBW to be absorbed by the government or to be passed on to the consumers by way of an increase in End Consumer Prices (ECPs).**
  Although, we sincerely believe that putting such a burden on the consumers is not only unfair, it is also not in the best interests of the consumers, the government's tax revenues, or the suppliers, as it will push up consumer prices leading to the setting up of illicit supply chains to cater to consumer demand.

In the interim, we request that the Government should refrain from introducing the CBW into the supply chain, pending a discussion with the industry.

We had sent in this representation to your officers earlier (on the 13th May), but we have not had the benefit of a response, except for an interim response to the effect that they were examining our representation. Follow-up by us thereafter has not elicited any further response, and the implementation is imminent – on 1st June.

We look forward to a favourable response to our request. We also request for a virtual meeting, at your convenience, to enable us to clarify any queries that you may have regarding the issue, and to clarify our rationale seeking removal of the impact of the mandated change in RTM.

Thanking you, we remain,
Yours truly,

I P Suresh Menon
Secretary-General - ISWAI | Mobile: +91 98451 09894 | E-mail: sureshmenon@iswai.in

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA

Annexure – X

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/8, Dated Shillong, the 25th May, 2021.

To,

_____

_____

Subject: Import Permits for Bonded Warehouses, etc.

Ref.: Letter No. MEG/CE-64/2021/2, dt. 04/05/2021.

This is for the information of all the Companies/Breweries/Bottling Plants/Bonded Warehouses, etc., that in view of sudden lockdown due to COVID-19 pandemic situation and pending inspection and readiness survey of M/s Umpohliew Central Warehouse, 9th Mile, Baridua, Ri-Bhoi District, this office letter No. MEG/CE-64/2021/2, dt. 04/05/2021, is kept in abeyance till all requirements/compliance are met and till further orders.

for Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/8-A, Dated Shillong, the 25th May, 2021.

Copy to:-

1. The Under Secretary to the Government of Meghalaya, ERTS Department, for information.

Commissioner of Excise,
Meghalaya, Shillong.

****

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

Annexure – XI

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION: TAXATION & STAMPS DEPARTMENT

No. ERTS (T) 49/2020/69, Dated Shillong, the 10th June, 2021.

From : Shri. T.K. Marak,
Under Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.

To : Shri. I. P. Suresh Menon,
Secretary – General,
International Spirits & Wines Association of India,
#201, Tower 1A, DLF Corporate Park,
MG Road,
Gurugram – 122002,
Haryana.

Sub : Matter relating to Meghalaya – Change in Route – to – Market (RTM) – our feedback and request.

Sir,

With reference to your letter No Nil. dated 13th May, 2021, I am directed to furnish following comments on the issues raised vide your letter cited ibid:

1. At the outset, the averments made in the representation cited above, alleging the *'creation of a monopoly'*, and alleging infirmity in the selection process of the tenderer are denied as incorrect. It is specifically denied that any monopoly has been created by introduction of a central bonded warehouse and it is stated that the creation of the Central bonded Warehouse is a consequence of a well thought out policy decision taken by the Government, after due assessment and identification of specific problem areas in the liquor trade in the State, which are particularly adverted to in the following paragraphs.
2. It is also specifically denied that there was any *infirmity* in the tender process. In this regard, it is stated that the tender process came to be challenged before the Hon'ble High Court of Meghalaya in Writ Petition (Civil) No. 454 of 2020 and the Hon'ble High Court had declined to interfere with the process of tender. Therefore, these allegations are misconceived and without any merit.
3. That without prejudice to the above, and with a view to allay the concerns of the Industry representatives, the instant response is being provided to the representations made.
4. That the Government of Meghalaya vide Notification no. ERTS (E) 49/2020/36 dated 15/10/2020 introduced Central Bonded Warehouse (CBW) in exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya. The Government is well within its powers to frame any policy/rules relating to any excise matter, wherever it is considered expedient in the interest of the State. Even otherwise, the competence of the State Government to bring the amendment is not in dispute (nor can it be disputed).

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

5. The main reasons for introducing the CBW are as follows:

   i) It was observed that some Bonded Warehouses applied for a lesser number of import permits, perhaps due to financial constraints as their investment increased manifold after introduction of prepaid advalorem duty, since most of the liquor companies would not dispatch and accept indents lesser than a truck-load of the products. All the Bonded Warehouses are indenting goods individually and to make up for the numbers for a truck-load, they tend to order slow-moving brands, leading to unnecessary piling of stocks, which at times, become unwholesome, unfit for human consumption, and ultimately has to be destroyed in due time causing losses to both the Bonded Warehouses and the State exchequer, affecting the growth of the industry.

   ii) With the introduction of Central Bonded Warehouse, any Bonded Warehouse will be able to indent any brand, as per their specific requirement, which in turn would result in minimizing their investment with assured turnover since the Central Bonded Warehouse would be able to supply an assorted range of products in a single truck, which otherwise had to be procured truck-wise from different companies/locations.

   iii) With the introduction of CBW, it would be easier for the Government to exercise controls and monitor one entity, in place of existing 45 bonded warehouses, and it also serves as a single point for collection of duties/fees etc. levied by the Government, thus, helping in plugging the revenue leakages, if any, in the system.

6. That the CBW shall be governed by all the extant Meghalaya Bonded Warehouse Rules, under the supervision and control of Excise Department, right from importing of all types of liquor to issue and transportation to different Bonded Warehouses all over the State.

7. An open tender was called to establish and operate the CBW, following all extant tender guidelines of the Government of Meghalaya and the license for CBW was issued as per tender conditions.

8. The present practice seeking comparison of ex-bond price was initiated only after the Excise Department realized that the liquor companies were supplying their products to Meghalaya at a higher rate, compared to those of other states and shall continue for the benefit of the State and its consumers.

9. That the creation of CBW does not entail any additional cost of operations to the existing tiers i.e. liquor companies, bonded warehouses, retailers. The margins payable to CBW should be regulated purely on free market play. The Government does not intend to regulate the margins for CBW as it would tantamount to interference with the market and price dynamics across various brands and types of liquor. The minimum margins for Bonded warehouses are fixed to safeguard their interests based on the representation made by them in this regard.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

10. That by creating CBW, the Government has no intent, perceivable or otherwise to disturb the supply chain, rather it is to facilitate availability of wider range of brands to the consumers of the state, as per their likes and preferences and to enable the bonded warehouses with lesser financial capability to compete with big players on level-playing field. Also, the CBW, due to economies of scale, would be in a better position to cater to the demands/indents of the bonded warehouses in the State, irrespective of their location. The onus of transportation and delivery of goods to the bonded warehouses across the State is again on CBW, and the investment on account of payment of prepaid advalorem duty, fees etc., in addition to the cost price of the liquor rests on CBW.
11. That with CBW in place, the revenue stream to the Government would in no way be compromised, rather by levying License Fee, Government tends to gain and not only that, monitoring a single entity would be any day, any time easier for the Government to check on the possible causes of revenue leakage and come up with timely remedial measures to address/fix the same.
12. The Government neither intends nor has given up on any kind of control when it comes to the import, export, transport, manufacture, sale and possession of intoxicating liquors by creating CBW, rather it is established to serve as a single-point reference to bring about progressive changes in the supply chain viz. automation and integration with the end point of sale etc., in addition to getting timely inputs to study the market trends across the brands to amend or introduce excise policies, in line with the changing times and markets, acting as a catalyst for overall growth of the industry, leading to growth in our excise revenues, which is largely used to fund various welfare and developmental activities in the State.
13. That it is the earnest hope on behalf of the State Government that the above clarifications provide the necessary confidence to the Industry stakeholders regarding the bonafide and well-intentioned policy of the State Government. That it is further stated that the instant response is being provided, without prejudice to the rights and contentions of the State Government.

This issues with the approval of the Hon'ble Chief Minister.

Yours faithfully,

10/06/21

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department

Memo No. ERTS (T) 49/2020/69-A, Dated Shillong, the 10th June, 2021.

Copy to:-

1. PS to the Hon'ble Chief Minister for kind information of the Chief Minister.
2. PS to the Excise Minister for kind information of the Minister.
3. The Commissioner of Excise, Meghalaya, Shillong for favour of kind information.

By order etc.,

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Department

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/37. Dated Shillong, the 29th June, 2021.

To,

M/s Umpohliew Central Warehouse,
9th Mile, Baridua,
Ri-Bhoi District.

Subject: Import Permit.

Ref.: MEG/CE-64/2021/8, dt. 25/05/2021.

In supersession of this office letter referred above, you are hereby allowed to apply for Import Permits on pre-payment of Import Pass Fee, Literage fee and advalorem duty on all types of IMFL/Beer/Wine/BIO etc., to be imported/transported from various companies/bottling plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022, with immediate effect.

Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/37-A. Dated Shillong, the 29th June, 2021.

Copy to:-

1. The Under Secretary to the Government of Meghalaya, ERTS Department, alongwith inspection report and structural stability and safety certificate, for information.
2. The Deputy Commissioner (Excise), Ri-Bhoi District, Nongpoh, for information and necessary action.
3. The Superintendent of Excise, Ri-Bhoi District, Nongpoh, for information and necessary action.
4. All Companies/Bottling Plants/Distilleries/Breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022.

Commissioner of Excise,
Meghalaya, Shillong.

****

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

[TYPED COPY]

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

No. MEG/CE-64/2021/37 Dated : Shillong, the 29th June, 2021

To
M/s Umpohliew Cenrtral Warehouse
9th Mile, Baridua
Ri-Bhoi District

Sub : Import Permit

Ref. MEG/CE-64/2021/8 Dt : 25/05/2021

In supersession of this office letter referred above, you are hereby allowed to apply for Import Permits on pre-payment of Import Pass Fees, Literage fees and advalorem duty on all types of IMFL/Beer/Wine/BIO etc. to be imported/transported from various companies/bolting plants/distilleries/breweries, whose brands and labels are duly registered in Meghalaya for the year 2021-2022 with immediate effect.

sd/-
Commissioner of Excise
Meghalaya, Shillong
Dated : Shilling, the 29th June, 2021

Memo No. No. MEG/CE-64/2021/37-A

Copy to :

1. The Under Secretary to the Government of Meghalaya, ERTS Department along with inspection report and structural stability and safety certificate, for information.
2. The Deputy Commissioner (Excise), Ri-Bhoi District, Nongpoh, for information and necessary action.
3. The Superintendent of Excise, Ri-Bhoi District, Nongpoh, for information and necessary action.
4. All Companies/ Bottling Plants/Distilleries/Breweries, whose brand and labels are duly registered in Meghalaya for the year 2021-2022.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. OF 2021

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
...PETITIONER

-VERSUS-

STATE OF MEGHALAYA & 2 ORS.

....RESPONDENTS

I N D E X

PARTICULARS		**PAGE NOS.**
Affidavit		1-8
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Annexure – A	A copy of the Notification dated 14 July 2021. issued by the Respondent No. 2.	10
Annexure – B Colly	Copies of the Respondent No. 3's letters dated 8 April 2021, 9 April 2021, 7 June 2021, 7 June 2021	11-14

Filed by:

(Arunabh Choudhury)

Advocate

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. 186 OF 2021

To,
The Hon'ble Mr. Justice Biswanath Somadder, the Chief Justice of the Hon'ble Meghalaya High Court and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF :

An affidavit filed on behalf of the Petitioner.

- AND -

IN THE MATTER OF :
INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.
A company registered under the Companies Act, 1956 having its registered office at 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Mr. Parvinder Singh, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA,**
   Represented through Principal Secretary, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya,, Shillong, Meghalaya.

2. **COMMISSIONER OF EXCISE**,
   Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE**,
   Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

AFFIDAVIT ON BEHALF OF THE PETITIONER

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram- 122 002, presently at New Delhi, do hereby solemnly affirm and declare as follows:-

1. That I am authorized signatory of the Petitioner company in the present matter and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present affidavit.

2. That the Petitioner filed the captioned Writ Petition challenging the notification dated 15 October 2020, ("**First Impugned Amendment Rules**"), amending the Meghalaya Bonded Warehouse Rules (Assam Bonded

Warehouses Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the notification dated 15 October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15 October 2020 have been hereinafter collectively referred to as the "**Impugned Amendment Rules**". The contents of the Writ Petition are reiterated but have not been repeated herein for the sake of brevity. The same may be read as a part of the present Affidavit.

3. I state that though a license to operate the Central Bonded Warehouse ("**CBW**") was granted to the Respondent No. 3 w.e.f. 1 April 2021, it was permitted to supply and transport foreign liquor only w.e.f. 26 July 2021. A copy of the Notification dated 14 July 2021 issued by the Respondent No. 2 is annexed hereto and marked as **Annexure – A.** That during the hearing of the captioned Writ Petition on 24 August 2021, this Hon'ble Court had directed the Petitioner to place on record a short affidavit, setting out the scenarios in which the implementation of the Impugned Amendment Rules can affect the members of the Petitioner. The present Affidavit is being filed in compliance with the aforesaid directions of this Hon'ble Court.

Re: The CBW license creates a monopoly in private hands and thus the CBW licensee is at liberty to dictate terms of business between manufacturers / suppliers and itself.

4. It is most respectfully submitted that given that there are no checks and balances in place, the existing mechanism permits the CBW licensee to act arbitrarily and to the detriment of other players in the trade in liquor. In this regard, the CBW licensee can at the very least do all, or any of the following:

- While the Impugned Amendment Rules provide for maintenance of minimum stock of three months at any point in time by the CBW licensee, there is no mechanism to determine (i) what would comprise the minimum of three months; (ii) who would decide such minimum stock, (iii) in the event of disagreement on the quantum of stock, how would a decision on quantum be arrived at. As such, there is no mechanism for the suppliers to determine the demand and availability of stocks.
- In the absence of any of the aforesaid stipulations, the CBW licensee would have untrammelled powers to dictate the availability of products (irrespective of the demand of the consumers).
- It could now arm-twist the manufacturers / suppliers to agree to their exorbitant demand of margin / trade terms, or to sell their products to it at discounted rates, given that it is the only source to access the market in the State of Meghalaya.
- Moreover, the CBW licensee is at liberty to pick and choose with whom it would transact, and that too on credit or cash basis.
- Even in terms of cash and credit, the CBW licensee can arbitrarily impose any credit period on the supplier, for instance it can purchase

goods from a supplier on the basis of a week's credit period. On the other hand, it can impose a credit period of 60 days on a competing supplier.

- Additionally, given its monopolistic position, the CBW licensee may determine supply payment terms (to be paid by the manufacturers / suppliers such as the Petitioner's member companies) such as funding of Excise Duty / taxes, transit insurance, freight charges, liability towards breakage, warehousing charges etc., arbitrarily, at its whims and caprices.
- Given that the constituents of the CBW licensee have their own manufacturing plants in the state, the CBW licensee can promote the brands of liquor manufactured by its constituents, to the detriment of other competing products.
- In case of disputes with a particular supplier or a supplier not conceding to the exorbitant terms of the CBW, the market would go dry qua that supplier's brands.

5. The Impugned Amendment Rules do not require the CBW licensee to disclose (whether on its website or otherwise), the quantity of stocks imported by it or the quantity of stocks which are currently available with it. This results in lack of transparency in trade in liquor in the state of Meghalaya which could be used to the advantage of the CBW licensee and to the disadvantage of the suppliers who do not toe the line of the CBW licensee.

6. It is verily believed that the constituents of the CBW licensee also own and operate certain bonded warehouses in the state of Meghalaya. As such, the CBW licensee can also at its discretion favour its own bonded warehouses over other competing bonded warehouses, which would create imbalances in the geographical distribution of the products and unfairly create pockets of influence within the trade channel.

Re: Exorbitant trade margins being demanded by the CBW licensee

7. Subsequent to the grant of the CBW license to the Respondent No. 3, it issued various letters to member companies of the Petitioner, *inter alia* calling upon them to finalize cost cards for sale of stock to the Respondent No. 3. Vide the said letters / e-mails, Respondent No. 3 called upon the member companies of the Petitioner to prepare the cost cards while unilaterally directing them to reserve an exorbitant margin, approximately in the range of 25%, including 8% for the wholesale bonders, and the balance for itself. It is relevant to note that such exorbitant margins were demanded unilaterally by the CBW licensee, without any negotiation with the members of the Petitioner. The margins as demanded by the CBW are not in line with the margins historically paid by the Petitioner's members to Bonded Warehouses in the state of Meghalaya, or in any other part of the country, and are in fact highly inflated. Such inflated margins would result in either of the two scenarios:

(a) In the event the increased trade margins are passed onto the consumers, the same would result in an increase in the maximum retail price of the products of the members of the Petitioner. This would in-turn affect the purchasing power of consumers, consequently resulting in decreased demand for the supplier's products.

(b) In the alternative, in the event the margins are not passed onto the consumers, the same would result in a situation where the margins would have to be absorbed by / borne by the suppliers (i.e. the members of the Petitioner). This would in-turn result in a decrease in the profit margins of the suppliers, for no fault of their own.

8. In the event the Impugned Amendment Rules are not set aside by this Hon'ble Court, the members of the Petitioner will be left with no option but to accede to the unreasonable and arbitrary demands of the Respondent No. 3. A copy of the Respondent No. 3's letters dated 8 April 2021, 9 April 2021, 7 June 2021, 7 June 2021 issued to the Petitioner's member companies are annexed hereto and marked as **Annexure – B (Colly).**

9. It is surprising to note that despite having itself introduced a private monopoly in the trade in liquor in the State, the Respondent No. 1 has not put in place any checks and balances, including in the form of the profit to be earned by the CBW licensee. On the contrary, on a specific request by the Petitioner to put in place checks and balances, the Respondent No. 1, by way of its letter

dated 10 June 2021, stated that "*The margins payable to CBW should be regulated purely on free market play*".

10. That the statements made in paragraphs 1, 2, 4-6 of the instant affidavit are true to my knowledge and those made in paragraphs 3, 7-9, 11 are information derived from records which I believe to be true and rest are my humble submissions before this Hon'ble Court.

11. That all the annexures annexed with the present affidavit are true copies of its originals.

OATH

'I swear that this declaration is true, that it conceals nothing and that no part of it is false, so help me God'.

And I sign this affidavit on this 14th day of September, 2021 at New Delhi.

DEPONENT

VERIFICATION

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram- 122 002, presently at New Delhi do hereby solemnly affirm and declare that the contents stated in the Affidavit are true to the best of my knowledge and belief and no part thereof is false or misleading and no material has been concealed therefrom.

Verified at New Delhi on this 14th day of September, 2021

DEPONENT

ANNEXURE - A

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-64/2021/43, **Dated Shillong, the 14th July, 2021.**

To,

All Bonded Warehouses.

Subject: Import Permit for Bonded Warehouses.

This is to inform, that M/s Umpohliew Central Warehouse, 9th Mile, Baridua, Ri-Bhoi District, has been allowed to supply and transport different types of IMFL/Beer/Wine/BIO etc., to all Bonded Warehouses in the State, w.e.f. 26th July, 2021. Therefore, henceforth all Import Permits for Bonded Warehouses shall accordingly be issued only from M/s Umpohliew Central Warehouse w.e.f. 26th July, 2021, by the office of the undersigned.

Validity of all Import Permits issued before 26th July, 2021 will not be extended except for valid reasons duly supported with documentary proof.

Commissioner of Excise,
Meghalaya, Shillong.

Memo No. MEG/CE-64/2021/43-A, **Dated Shillong, the 14th July, 2021.**

Copy to:-

1. The Under Secretary to the Government of Meghalaya, ERTS Department, for favour of information.
2. The Deputy Commissioner (Excise) [ALL], for favour of information and necessary action.
3. The Assistant Commissioner of Excise (All)/Superintendent of Excise (All)/Deputy Superintendent of Excise (All), for information and necessary action.
4. The Excise Officer In-charge, All Bonded Warehouse, for information and necessary action.

Commissioner of Excise,
Meghalaya, Shillong.

Umpohliew
CENTRAL WAREHOUSE

ANNEXURE - B (COLLY)

8. 4. 2021

To,
M/S PERNOD RICARD INDIA PVT. LTD,
Guwahati.

SUB : Supplies of IMFL/BEER/BIO to Central Bwh., etc.

Dear Sir,

This is with reference to the above mentioned subject and further to our mail dt. 1. 4. 2021, we wish to inform you that the formalities for commencement of Central Bonded Warehouse is in full swing and we propose to start Operations w. e. f. 1. 6. 2021.

As per Clause XV of the License conditions, the CBW has to maintain minimum threshold stock, i. e. 60-90 days, and, hence we now request your Company to estimate/evaluate average monthly Sales and, pre-pay the requisite ADVALOREM/IPF/TRANSPORT FEE by 30. 4. 2021.

We suggest, that, the Cost Card should be finalized within 15. 4. 2021, and should include 25% margin, which includes 8% Bond Margin, freight, administrative and miscellaneous charges and CBW margin.

Further, we ensure to make payments of all sold goods within 45-60 days, approx, to your Company, and assure you of our whole hearted cooperation, unstinted support and, reaffirm to conduct our business with ethics and integrity.

Thanking you,

Yours faithfully,
For UMPOHLIEW CENTRAL WAREHOUSE,

Managing Partner

9/4/21

Umpohliew
CENTRAL WAREHOUSE

9. 4. 2021

To,
M/S BACARDI INDIA PVT. LTD,
Guwahati.
Assam

SUB : Supplies of IMFL/BEER/BIO to Central Bwh., etc.

Dear Sir,

This is with reference to the above mentioned subject and further to our mail dt. 1. 4. 2021, we wish to inform you that the formalities for commencement of Central Bonded Warehouse is in full swing and we propose to start Operations w. e. f. 1. 6. 2021.

As per Clause XV of the License conditions, the CBW has to maintain minimum threshold stock, i. e. 60-90 days, and, hence we now request your Company to estimate/evaluate average monthly Sales and, pre-pay the requisite ADVALOREM/IPF/TRANSPORT FEE by 30. 4. 2021.

We suggest, that, the Cost Card should be finalized within 15. 4. 2021, and should include 25% margin, which includes 8% Bond Margin, freight, administrative and miscellaneous charges and CBW margin.

Further, we ensure to make payments of all sold goods within 45-60 days, approx, to your Company, and assure you of our whole hearted cooperation, unstinted support and, reaffirm to conduct our business with ethics and integrity.

Thanking you,

Yours faithfully,
for UMPOHLIEW CENTRAL WAREHOUSE,

Managing Partner

Received.
09/04/2021

From: Neeraj Kapoor <umpohliewcentralwarehouse@gmail.com>
Sent: Monday, 7 June 2021, 6:52 pm
To: Bikash Saikia
Cc: Bapan Kar; ceshillong01@gmail.com
Subject: Supply of Liquor to CBW commencing shortly.

To,

M/s Bacardi India Pvt. Ltd.
Guwahati,
Assam.

Sub: Supply of Liquor to CBW commencing shortly.

Dear Madam/Sir,

Further to our communication dt.9.4.2021 we are to inform you that the Central Bonded Warehouse is commencing operation shortly.

As such you are requested to send us your cost cards and ensure the label registration process has been duly complied with for 2021-22.

Regarding the confusion on the 25% margin asked of, we hereby clarify the same below:

1. Out of the 25%, 8% margin is fixed by the Excise Authorities for the Bonded Warehouses. This has been done for the first time and is currently effective.
2. You will appreciate especially after the deliberations, that, minimum 4% expenditure is towards freight expenses covering all the districts of Meghalaya State.
3. Infrastructure costs for setting up something like CBW is huge, and its running expenses are estimated at 3% for the time being, actual figures will be arrived at a later stage obviously.
4. Therefore we are only left with 10% margin of the 25% proposed, which is again negotiable which has been intimated during various discussions.

We trust that certain clarification above have now cleared your doubts and there is no further confusion prevailing to the on-start of our New Business Relationship.

With Regards,

Neeraj Kapoor Ajay Agarwal
Managing Partner Partner
Umpohliew Central Warehouse Umpohliew Central Warehouse

From: Neeraj Kapoor <umpohliewcentralwarehouse@gmail.com>
Sent: Monday, June 7, 2021 6:47 PM
To: Mani Sahay <Mani.Sahay@pernod-ricard.com>
Cc: Saikat Dutta <Saikat.Dutta@pernod-ricard.com>; ceshillong01@gmail.com
Subject: Supply of Liquor to CBW commencing shortly
[CAUTION] This email is from outside Pernod Ricard. Unless you trust the sender, do not click links or open attachments as it may be a phishing email, which can steal your information and compromise your computer and all of Pernod Ricard.
To,

M/s Pernod Ricard India Pvt. Ltd.,
Guwahati,
Assam.
Sub: Supply of Liquor to CBW commencing shortly.

Dear Madam/Sir,

Further to our communication dt.9.4.2021 we are to inform you that the Central Bonded Warehouse is commencing operation shortly.

As such you are requested to send us your cost cards and ensure the label registration process has been duly complied with for 2021-22.

Regarding the confusion on the 25% margin asked of, we hereby clarify the same below:

1. Out of the 25%, 8% margin is fixed by the Excise Authorities for the Bonded Warehouses. This has been done for the first time and is currently effective.

2. You will appreciate especially after the deliberations, that, minimum 4% expenditure is towards freight expenses covering all the districts of Meghalaya State.

3. Infrastructure costs for setting up something like CBW is huge, and its running expenses are estimated at 3% for the time being, actual figures will be arrived at a later stage obviously.

4. Therefore we are only left with 10% margin of the 25% proposed, which is again negotiable which has been intimated during various discussions.

We trust that certain clarification above have now cleared your doubts and there is no further confusion prevailing to the on-start of our New Business Relationship.

With Regards,

Neeraj Kapoor Ajay Agarwal
Managing Partner Partner
Umpohliew Central Warehouse Umpohliew Central Warehouse

DISTRICT: RI BHOI

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRAORDINARY JURISDICTION)

WP (C) NO. 186 of 2021

IN THE MATTER OF:

International Spirits and Wines Association of India

.....Petitioners

-versus-

State of Meghalaya and Ors.

...Respondents

IN THE MATTER OF:

An Affidavit-in form of report in response to allegations made in the Writ Petition filed by Respondents No. 1 and 2

MOST RESPECTFULLY SUBMITTED:

I, Shri. I. W. Ingty, IAS, S/o Shri. (L) P.S. Ingty, aged about 53 years, R/o Oxford Hills, Kench's Trance, Shillong East Khasi Hills District, Meghalaya, do hereby solemnly affirm and declare on oath as follows:

1. That at present, I am Commissioner of Excise and in my official capacity I am fully conversant with the facts and circumstances and records of the case and am competent and also authorized to swear this affidavit for and on behalf of the Respondents No. 1 and 2.

2. That a copy of the writ petition has been served upon me and on perusal of the same and after understanding the contents thereof, I am swearing this Affidavit in reply thereto.

3. That save and except, what has been admitted herein and what are matters of record, the answering respondents deny all the averments and statements made in the writ petition and nothing shall be construed as admission for want of specific traverse and all such contentions may please be treated as specifically denied.

PRELIMINARY SUBMISSIONS

1. That the present writ has been preferred by the Petitioners challenging Rule 2(iia) and 44 the amendment to Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted by Meghalaya) inserted by Clauses 2 and 4 of Notification dated 15.10.2020 bearing ERTS (E) 49/2020/36 and challenging clauses 2,3 and 4 of notification dated 15.10.2020 bearing no. ERTS (E) 49/2020/37 amending the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya) for being ultra vires the Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya).
2. It is submitted that it is settled law that the validity of a subordinate legislation can be challenged only on three grounds which are legislative competence, being *ultra vires* the parent enactment and violation of any of the fundamental rights. It is submitted that the writ petition fails on all above grounds. It is submitted that not only are the impugned amendments to the rules within the legislative competence of the State and within the scope of the Act and Rules, but the same also do not in any way violate any fundamental right. Therefore, it is respectfully submitted that no case has been made out by the Writ Petitioner

to impugn the validity of the amendments made, which are even otherwise in public interest.

A. IMPUGNED AMENDMENT RULES DATED 15.10.2020 CREATING CENTRAL BONDED WAREHOUSE IS INTRA-VIRES THE MEGHALAYA EXCISE ACT

3. That the Respondent herein in exercise of its rule making power under Section 36 of the Meghalaya Excise Act notified the impugned amendment rules amending Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted by Meghalaya) inserted by Clauses 2 and 4 of Notification dated 15.10.2020 bearing ERTS (E) 49/2020/36 and another notification dated 15.10.2020 bearing no. ERTS (E) 49/2020/37 amending the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya) for being ultra vires the Constitution of India and Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya).

4. That it is submitted that the Respondent vide ERTS (E) 49/2020/36 notification dated 15.10.2020 has amended Meghalaya Bonded Warehouse Rules providing for Central Bonded Warehouse **(CBW)** where IMFL, Beer, Wine, BIO etc will be responsible for importing liquor on pre-payment of Excise or Ad-valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee and it will keep liquor for removal by Bonded Warehouses as provided in the Meghalaya Bonded Warehouse Rules. It is pertinent to highlight that a new rule 44 has been introduced in the Meghalaya Bonded Warehouse Rules to provide for conditions granting license for CBW. Rule 44 is quoted here under:

> "44. **License for Central Bonded Warehouse shall be granted on the following conditions**:
> (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.
> (2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall he Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.
(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.
(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.
(6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.
(7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).
(8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.
(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFl,, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.
(10)The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.
(11)The Central Bonded Warehouse must be made operational within four months from the date of issue of license.
(12)The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).
(13)The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.
(14)On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

5. The aforementioned rules require the payment of Rupees One crore fifty lakh (Rs.1,50,00,000/-) as annual license fees for establishment of CBW. The

amendment rules provide that once CBW becomes operational, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc. It is stated that necessary amendments were made in the Meghalaya Excise Rules vide another notification dated 15.10.2021 whereby CBW was required to apply for Import Permit and was required to pay ad-valorem duty, apart from other fees, on the remaining stock quarterly.

6. That it is submitted that the aforementioned amendment to the Meghalaya Bonded Warehouse rules and Meghalaya Excise Rules are permissible under the the Meghalaya Excise Act which accords wide powers to the State Government to regulate the import of liquor into the State of Meghalaya and allows import subject to import permits.

7. That the Meghalaya Excise Act (Assam Act of 1910, as adapted by Meghalaya) and rules made thereunder is relatable to the power of the State legislature to enact laws pertaining to intoxicating liquor and alcoholic liquor under Entries 8 and 51 of List II of the Seventh Schedule. Entry 8 of List II of the Seventh Schedule allows the State legislature to enact laws in respect of *"Intoxicating liquors, that is to say, the production, manufacture, possession, transport, purchase and sale of intoxicating liquors"*. Entry 51 of List II of the Seventh Schedule provides the power to the States to levy excise duty and countervailing duty on liquor. Entry 51 says that States have power to enact laws levying, "*Duties of excise on the following goods manufactured or produced in the State and countervailing duties at the same or lower rates on similar goods manufactured or produced elsewhere in India:— (a) alcoholic liquors for human consumption;*".

8. The Meghalaya Excise Act was passed to consolidate and amend the law in force in Eastern Bengal and Assam relating to the "import, export, transportation, manufacture, sale and possession of intoxicating liquors and intoxicating drugs". It is stated that the Meghalaya Excise Act encapsulates the power of the State Government to regulate import of liquor into Meghalaya and grants wide powers to the State Government to prohibit and control the import of liquor into the State of Meghalaya.

9. That the relevant provision pertaining to regulation of import of liquor is contained in Section 12 of the Meghalaya Excise Act. Section 12 of the Meghalaya Excise Act is quoted as under:

> **"12. Prohibition of import, export and transport.** - The State Government may, by notification-
> (a) **prohibit the import** or export of any **intoxicant** into or from the territories to which this Act applies or any part thereof, or
> (b) prohibit the transport of any **intoxicant**."

It is submitted that the State Government is granted absolute power to prohibit import of liquor into the territory of State of Meghalaya which in itself includes the implicit power to regulate the import of liquor through specific channels viz. through Central Bonded Warehouse. According to Section 2 (12-a) *"Intoxicant"* means any liquor or intoxicating drug" and therefore import of all intoxicants (including foriegn liquor and IMFL) is governed Section 12,13 and 14.

10. That it submitted that Section 13 of the Meghalaya Excise Act provides that intoxicant including Foreign liquor and Indian Made Foreign Liquor can be imported into the State of Meghalaya only subject to a pass issued by the State Government which may prescribe the type and quantity of liquor permitted to be imported into the territory of Meghalaya. Section 14 of the Meghalaya

Excise Act provides for a mechanism of granting import pass. Sections 13 and 14 of the Meghalaya Excise Act are quoted as under:

> " **13. Passes for import, export and transport. - No intoxicant** exceeding such quantity as the State Government may prescribe by notification either generally for the whole of the territories to which this Act applies or for any local area comprised therein, **shall be imported**, exported or transported **except under a pass issued under the provisions of the next following section**.
>
> **14. Grant of passes.** - Passes for the import, export or transport of intoxicants may be granted by the Collector or by any officer specially authorised by the Excise Commissioner in this behalf.
>
> Such passes may be either general for definite and specified kinds of intoxicants or special for specified occasions and particular consignments only."

11. It is submitted that the import of liquor in the State of Meghalaya is regulated and is subject to import pass issued by the State Government. It is stated that no import of any intoxicant (which includes foreign liquor and IMFL) is permissible without a valid import pass being issued by the concerned authority of the State Government.

12. It is stated that the intention of the legislature was to bring all kinds of intoxicants including foreign liquor under the purview of import pass so as to restrict the import of liquor subject to the approval of the State Government. It is stated that the intention of the legislature is evident from the amendment made to the Assam Excise Act, 1910 vide Assam Act of VIII of 1959 whereby *proviso* to Section 14 was repealed and removed from the statute book. For ready reference the proviso of unamended Section 13 is quoted hereunder:

> "Provided that in case of duty-paid foreign liquor other than denatured spirit such pass shall be dispensed with, unless the local Government shall, by notifications, otherwise direct with respect to any local area."

13. That it submitted that the aforementioned proviso was repealed vide Assam Act of VIII of 1959 which shows that the intention of the legislature was to

control and subject import of any intoxicant i.e. country liquor or foreign liquor to import pass issued by the State Government and the extent and nature of import will be governed by the terms and conditions of the import pass issued by the State Government.

14. That it is stated that Section 16 provides the power to the State Government to accord license to a warehouse wherein intoxicant may be kept. Section 16 is quoted as under:

> "**16. Establishment or licensing of distilleries, breweries and warehouses.** - The Excise Commissioner with the sanction of the Board, may-
> (a) establish a distillery, in which spirit may be manufactured under a licence granted under Section 15, sub-section (1) on such conditions as the State Government thinks fit to impose;
> (b) discontinue any distillery so established;
> (c) licence, on such conditions as the State Government thinks fit to impose, the construction and working of a distillery or brewery;
> (d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and
> (e) discontinue any warehouse so established."

15. That Section 36 of the Meghalaya Excise Act provide for framing rules for carrying out the provisions of the Act including framing rules regulating the import of any intoxicant into the territory of Meghalaya and also provides power to the State Government to frame rules prescribing restrictions and conditions on which any license, permit or pass may be granted. The relevant part of Section 36 is quoted as under:

> **"36. Power of State Government to make rules.** - (1) The State Government may make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to the excise revenue.
>
> (2) In particular and without prejudice to the generality of the foregoing provisions, the State Government may make rules-
> d) regulating the import, export, transport or possession of any intoxicant;
> ...
> (I) prescribing the restrictions under und the conditions-on which any licence, permit or pass may be granted ;
> ...

(3) The State Government may make rules regulating the terms and conditions that may be required to be complied with and the factors to be taken into consideration, in issuing licences, permits or passes under this Act or rules framed thereunder."

16. That it is stated that Section 36 of the Meghalaya Excise Act empowers and give wide powers to the State Government to frame rules for the purposes of carrying forward provisions of the Meghalaya Excise Act and for regulating the import of any intoxicant including the power to frame rules prescribing conditions and factors governing the grant of import permit/pass. The State Govt. can frame rules even over and above contents of the powers described in Section 36 as the section itself provides that the power of the State Govt. is exercisable without prejudice to generality of power mentioned in Section 36 of Meghalaya Excise Act.

17. That therefore it is submitted that under Sections 2 (12-A), 12,13 and 14 read with Section 36 of the Meghalaya Excise Act the State Government is accorded wide powers to frame rules regulating the import of liquor which includes providing that the Central Bonded Warehouse will be responsible for importing IMFL, Beer, Wine, BIO etc on pre-payment of Excise or Ad-valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee and it will keep liquor for removal by Bonded Warehouses as provided in the Meghalaya Bonded Warehouse Rules.

18. It is submitted that reliance of Section 19 of the Meghalaya Excise Act by the petitioner is misconceived. For ready reference Section 19 of the Meghalaya Excise Act is quoted as under:

> **"19. Executive privilege of manufacture and supply. -** The State Government may grant to any person on such conditions and for such a period as it may think fit, the exclusive privilege of manufacturing or of supplying to licensed vendors any country liquor or intoxicating drugs within any specified local area.

> No guarantee of any exclusive privilege under this section shall exercise the same until he has received a licence in that behalf from the Excise Commissioner."

It is the contention of the Petitioners that Section 19 accords the State Government the power to grant exclusive privilege only in respect of country liquor or intoxicating drugs and not in respect of foreign liquor or IMFL.

19. That it is submitted that the said contention of the Petitioners is erroneous in as much as *firstly*, Section 19 pertains to manufacture and supply of liquor and does not relate to import of intoxicants in the State of Meghalaya which is governed by Chapter III of the Meghalaya Excise Act and is governed by Sections 12, 13 and 14 of the Meghalaya Excise Act. It is stated that Section 19 is contained in Chapter IV which relates to Manufacture, sale and possession and does not pertain to import of liquor into the State of Meghalaya. Section 12, 13 and 14 utilises the terminology of "intoxicant" which according to Section 2 (12-a) means any *"liquor or intoxicating drug"* and therefore import of all intoxicants (including foriegn liquor and IMFL) is governed Section 12,13 and 14. It is submitted that *secondly,* Section 19 is not a restrictive provision and does not prohibit the restricting the import in foriegn liquor and IMFL by the State Government. Even otherwise, the term intoxicating drug is wide enough to include foriegn liquor and IMFL.

B. IMPUGNED NOTIFICATIONS DATED 15.10.2020 ARE INTRA-VIRES THE CONSTITUTION

I. TRADE IN LIQUOR IS *RES EXTRA COMMERCIUM*: NO FUNDAMENTAL RIGHT OR LEGAL RIGHT TO TRADE IN LIQUOR

20. It is submitted that the instant writ petition is liable to be dismissed at the outset as there exists no fundamental right or legal right to trade in liquor. It is stated that the trade in liquor is inherently pernicious and dangerous to public health

and is condemned in all civilised societies. It is submitted that trade in liquor is inherently harmful and has a damaging effect over the masses, it is therefore termed as *res extra commercium* i.e. outside the purview of commerce. In view of that it is submitted that there is no fundamental right or legal right to carry business in liquor as the same is injurious to overall public health and morals. Consequently, the instant writ petition under Article 226 of the Constitution is misplaced as there is no existence of any right in favour of the Petitioner.

21. That the Petitioner has instituted the instant writ petition for violation of its fundamental rights to trade in the business of liquor in as much as it contends that the introduction of the CBW impinges upon the right of the Petitioner to trade in liquor business and it contends that the introduction of CBW may affect is profit margins and therefore the introduction of CBW is challenged as being violative of fundamental rights. However, it is submitted that there exists no fundamental right or legal right to trade in liquor as the trade is inherently dangerous and is permissible only to the extent permitted by the State Government.

22. That it may be appropriate to refer to relevant paragraph of the Constitution Bench judgment of the Hon'ble Supreme Court *in Khoday Distilleries Ltd. v. State of Karnataka, (1995) 1 SCC 574* where the apex court has reiterated that business in liquor is *res extra commercium* and therefore no citizen has any inherent right to trade in the business of liquor. It is stated that the business activity in liquor is outside the purview of any constitutional protection and no violation of fundamental rights can be claimed by the Petitioners challenging the notifications dated 15.10.2020. The relevant paragraph of *Khoday Distilleries* (supra) is quoted as under:

> "60. We may now summarise the law on the subject as culled from the aforesaid decisions.
>
> ....

> (b) The right to practise any profession or to carry on any occupation, trade or business does not extend to practising a profession or carrying on an occupation, trade or business which is inherently vicious and pernicious, and is condemned by all civilised societies. **It does not entitle citizens to carry on trade or business in activities which are immoral and criminal and in articles or goods which are obnoxious and injurious to health, safety and welfare of the general public, i.e., res extra commercium, (outside commerce).There cannot be business in crime.**
> (c) Potable liquor as a beverage is an intoxicating and depressant drink which is dangerous and injurious to health and is, therefore, an article which is res extra commercium being inherently harmful. **A citizen has, therefore, no fundamental right to do trade or business in liquor**. Hence the trade or business in liquor can be completely prohibited..."

23. It is stated that the State government has wide regulatory powers to control the trade of liquor. It is stated that the powers of the State Government includes the right to prohibit every form of business activity related to intoxicating drugs including its manufacture, storage, export, import, sale and possession. It is submitted that the rights pertaining to various business activities relating to trade of liquor are vested in the State as without such vesting of rights there can be no effective regulation of various forms of activities in relation to intoxicants.

24. It is submitted that Article 47 of the Constitution as part of Directive Principles of State Policy imposes upon the State Government a duty to enhance public health by taking steps *"to bring about prohibition of intoxicating drinks and drugs"*. It is pertinent to state that the Constitution treats business of liquor and intoxication as pernicious to the health and life of the general public and places the same as beyond the purview of commerce. Consequently the State has been accorded wide powers to regulate the trade of intoxicating drinks and drugs.

25. That it is pertinent herein to advert to the conclusion of the Constitution Bench of the apex court in *Har Shankar v. Excise & Taxation Commr., (1975) 1 SCC 737* which highlights that there exists no fundamental right to undertake

business in liquor trade and government has wide powers of regulation and no person has any fundamental right to carry on trade in liquor. The relevant paragraph is quoted as under:

> "53. In our opinion, the true position governing dealings in intoxicants is as stated and reflected in the Constitution Bench decisions of this Court in Balsara case [AIR 1951 SC 318 : 1951 SCR 682 : 52 Cri LJ 1361] , Cooverjee case [AIR 1954 SC 220 : 1954 SCR 873] , Kidwai case [AIR 1957 SC 414 : 1957 SCR 295] , Nagendra Nath case [AIR 1958 SC 398 : 1958 SCR 1240] , Amar Chakraborty case [(1972) 2 SCC 442 : (1973) 1 SCR 533] and the R.M.D.C. case [AIR 1957 SC 699 : 1957 SCR 874] , as interpreted in Harinarayan Jaiswal case [(1972) 2 SCC 36 : (1972) 3 SCR 784] and Nashirwar case [(1975) 1 SCC 29] . **There is no fundamental right to do trade or business in intoxicants. The State, under its regulatory powers, has the right to prohibit absolutely every form of activity in relation to intoxicants — its manufacture, storage, export, import, sale and possession.** In all their manifestations, these rights are vested in the State and indeed without such vesting there can be no effective regulation of various forms of activities in relation to intoxicants. In American Jurisprudence, Vol. 30 it is stated that while engaging in liquor traffic is not inherently unlawful, **nevertheless it is a privilege and not a right, subject to governmental control** (p. 538). This power of control is an incident of the society's right to self-protection and it rests upon the right of the State to care for the health, morals and welfare of the people. Liquor traffic is a source of pauperism and crime (pp. 539, 540, 541)."

II. IMPUGNED AMENDMENT RULES OF 15.10.2020 ESTABLISHING CBW IS A POLICY DECISION IN PUBLIC INTEREST AND IS BEYOND JUDICIAL REVIEW

26. That it is submitted that the impugned amendment rules of 15.10.2020 is a policy decision of the State Government aimed towards establishing Central Bonded Warehouse for augmenting the overall efficiency of the tax collection and augmenting the tax revenues. It is submitted that the introduction of CBW creates a positive effect over each and every player involved in the supply chain of distribution of liquor. It is submitted that such policy decision is beyond any judicial review as the same is undertaken by the State Government after due consideration of various factors and does not suffer from any vice of arbitrariness.

27. That it submitted that the State Government brought the impugned notifications after noticing that some Bonded Warehouses after the introduction of prepaid advalorem duty applied for a lesser number of import permits, perhaps due to financial constraints as their investment increased manifold due to introduction of prepaid advalorem duty. It is stated that most of the liquor companies would not dispatch and accept indents lesser than a truck-load of the products. In this light it was observed by the State Government that if all the Bonded warehouses are indenting goods individually they are at a huge disadvantage. It is stated that it was noticed that the Bonded warehouses to make up for the numbers for a truck-load, tended to order slow moving brands, leading to unnecessary piling of stock, which at times, became unwholesome, unfit for human consumption, and ultimately has to be destroyed in due time causing losses to both the Bonded Warehouses and the State exchequer and adversely affecting the growth of the industry.

a. <u>Benefit to small Bonded warehouses</u>

28. That is submitted that with the introduction of Central Bonded Warehouse, any Bonded Warehouse will be able to indent any brand, as per their specific requirement, which in turn would result in minimizing their investment with assured turnover since the Central Bonded Warehouse would be able to supply an assorted range of products in a single truck, which otherwise had to be procured truck-wise from different companies/locations.

b. <u>Ease in tax administration</u>

29. That is submitted that with the introduction of CBW, it would be easier for the Government to exercise controls and monitor one entity, in place of existing 45 and above bonded warehouses, and it also serves as a single point for collection, of duties/fees etc. levied by the Government, thus, helping in plugging the revenue leakages, if any, in the system. That the CBW is governed by all the

extant Meghalaya Bonded Warehouse Rules, under the supervision and control of Excise Department, right from importing of all types of liquor to issue and transportation to different Bonded Warehouses all over the State.

c. Wider range of brands

30. That the creation of CBW, is to facilitate availability of a wider range of brands to the consumers of the state, as per their likes and preferences and to enable the bonded warehouses with lesser financial capability to compete with big players on the level-playing field. It is also submitted that the CBW, due to economies of scale, would be in a better position to cater to the demands/indents of the bonded warehouses in the State, - irrespective of their location. The onus of transportation and delivery of goods to the bonded warehouses across the State is again on CBW and the investment on account of payment of prepaid advalorem duty, fees etc., in addition to the cost price of the liquor rests on CBW.

d. Increase in revenue due License Fees

31. That with CBW in place, the revenue stream to the Government would in no way be compromised, rather by levying License Fee, Government tends to gain and not only that, monitoring a single entity would be any day, any time easier for the Government to check on the possible causes of revenue leakage and come up with timely remedial measures to address/fix the same.

32. The Government neither intends nor has given up on any kind of control when it comes to the import, export, transport, manufacture, sale and possession of intoxicating liquors by creating CBW, rather it is established to serve as a single point reference to bring about progressive changes in the supply chain viz. automation and Integration with the end point of sale etc,, in addition to getting timely inputs to study the market trends across the brands to amend or introduce

excise policies, in line with the changing times and markets, acting as a catalyst for overall growth of the industry, leading to growth in our excise revenues, which is largely used to fund various welfare and developmental activities in the State.

e. Benefit to suppliers/manufacturers

33. That the suppliers would also benefit from the introduction of CBW as the same would lead to overall increase in consumer demand leading up to increased sales and profits to suppliers/ manufacturers.

34. That in light of the aforesaid it is submitted that the policy of introduction of CBW is a well thought out policy for augmenting the overall efficiency of tax collection and ensures benefits to all players in the supply chain of liquor and therefore cannot be termed as arbitrary.

III. IMPUGNED NOTIFICATIONS DATED 15.10.2020 DOES NOT CREATE MONOPOLY IN FAVOUR OF RESPONDENT NO.3

35. That it submitted that the Petitioner wrongly contends that there is conferment of monopoly in the present case in favour CBW.

36. That it is pertinent to point out that there is no question of creating a monopoly in favour of the CBW as the same is created in public interest to address the revenue leakages and augment tax collection. The conferment of license to Respondent No.3 to establish CBW in Meghalaya is admittedly in pursuance of an open tender which was open to all to compete and participate.

37. That it is submitted that the State Government issued Notice Inviting Tender (NIT)No. MEG/CE-70/2014/330 dated 17.11.2020 calling upon all individual/partnership firms/companies dealing in liquor trade to submit bids for operating CBW for supply of IMFL/Beer/Wine/BIP etc. It is submitted that

the terms and conditions of the tender were set out in Tender Document No. MEG/CE-70/2014/331.

38. That it is submitted that pursuant to above the Respondent No.3 was selected as the successful bidder on 26.03.2021 after qualifying the technical bid and financial bid.

39. That it is submitted that the Hon'ble Supreme Court in *Cooverjee B. Bharucha v. Excise Commr1954 SCR 873* has held that when a contract is thrown open to public auction, it cannot be said that there is exclusion of competition and thereby a monopoly is created. The relevant paragraph of *Coveerjee* (Supra) is quoted as under:

> "8. The contention that the effect of some of these provisions is to enable Government to confer monopoly rights on one or more persons to the exclusion of others and that creation of such monopoly rights could not be sustained under Article 19(6) is again without force. Reliance was placed on the decision in Rashid Ahmad v. Municipal Board of Kairana [1950 SCJ 324] . That decision is no authority for the proposition contended for. Elimination and exclusion from business is inherent in the nature of liquor business and it will hardly be proper to apply to such a business principles applicable to trades which all could carry. The provisions of the regulation cannot be attacked merely on the ground that they create a monopoly. Properly speaking, there can be a monopoly only when a trade which could be carried on by all persons is entrusted by law to one or more persons to the exclusion of the general public. Such, however, is not the case with the business of liquor. Reference in this connection may be made to the observations of Lord Porter in Commonwealth of Australia v. Bank of New South Wales [1950 AC 235] . This is what His Lordship said:
> "Yet about this as about every other proposition in this field a reservation must be made. For Their Lordships do not intend to lay it down that in no circumstances would exclusion of competition so as to create a monopoly either in a State or Commonwealth agency or in some other body be justified. Every case must be judged on its own facts and in its own setting of time."
> Further it seems to us that this argument suffers from a fallacy. Under the rules every member of the public who wishes to carry on trade in liquor is invited to make bids. This is the only method by which carrying on of liquor trade can be regulated. **When the contract is thrown open to public auction, it cannot be said that there is exclusion of competition and thereby a monopoly is created.** For all these reasons we are of the opinion

> that the contention that the provisions of the regulation are unconstitutional as they abridge the rights of the petitioner to carry on liquor trade freely cannot be sustained."

40. That it is submitted that a Bench of two Hon'ble Judges of the Hon'ble Supreme Court of India in the case of ***Association of Registration Plates v. Union of India***, (2004) 5 SCC 364, while considering the issue as to whether the award of tender of manufacture of HSRP plates in favour of one vendor for whole State would amount to creation of monopoly, has cited the law in relation to interplay of fundamental right available under Article 19(1)(g) and reasonable restrictions permissible on exercise of such right under Article 19(6) of the Constitution. However, since there was disagreement between the Hon'ble Judges on the ultimate conclusion on the facts of the case, the issue was referred to a larger Bench. Subsequently, another Bench of three Hon'ble Judges in their judgment passed in the case of ***Assn. of Registration Plates v. Union of India***, (2005) 1 SCC 679has elaborated the law on the subject and was pleased to hold as under:

> "**38.** In the matter of formulating conditions of a tender document and awarding a contract of the nature of ensuring supply of high security registration plates, greater latitude is required to be conceded to the State authorities. Unless the action of tendering authority is found to be malicious and a misuse of its statutory powers, tender conditions are unassailable. On intensive examination of tender conditions, we do not find that they violate the equality clause under Article 14 or encroach on fundamental rights of the class of intending tenderers under Article 19 of the Constitution. On the basis of the submissions made on behalf of the Union and State authorities and the justification shown for the terms of the impugned tender conditions, we do not find that the clauses requiring experience in the field of supplying registration plates in foreign countries and the quantum of business turnover are intended only to keep indigenous manufacturers out of the field. It is explained that on the date of formulation of scheme in Rule 50 and issuance of guidelines thereunder by the Central Government, there were not many indigenous manufacturers in India with technical and financial capability to undertake the job of supply of such high dimension, on a long-term basis and in a manner to ensure safety and security which is the prime object to be achieved by the introduction of new sophisticated registration plates.

39. The notice inviting tender is open to response by all and even if one single manufacturer is ultimately selected for a region or State, it cannot be said that the State has created a monopoly of business in favour of a private party. Rule 50 permits the RTOs concerned themselves to implement the policy or to get it implemented through a selected approved manufacturer.

40. Selecting one manufacturer through a process of open competition is not creation of any monopoly, as contended, in violation of Article 19(1)(g) of the Constitution read with clause (6) of the said article. As is sought to be pointed out, the implementation involves large network of operations of highly sophisticated materials. The manufacturer has to have embossing stations within the premises of the RTO. He has to maintain the data of each plate which he would be getting from his main unit. It has to be cross-checked by the RTO data. There has to be a server in the RTO's office which is linked with all RTOs in each State and thereon linked to the whole nation. **Maintenance of the record by one and supervision over its activity would be simpler for the State if there is one manufacturer instead of multi-manufacturers as suppliers. The actual operation of the scheme through the RTOs in their premises would get complicated and confused if multi-manufacturers are involved**. That would also seriously impair the high security concept in affixation of new plates on the vehicles. **If there is a single manufacturer he can be forced to go and serve rural areas with thin vehicular population and less volume of business. Multi-manufacturers might concentrate only on urban areas with higher vehicular population**.

41. The fifteen years' contract period has also been supported by the Union of India and State authorities. We find great substance in the submissions made on the data supplied as a justification for awarding the contract for a long period of 15 years. There would be a huge investment required towards the infrastructure by the selected manufacturer and the major return would be expected in initial period of two years although he would be bound down to render his services for future vehicles periodically for a long period. **Looking to the huge investment required and the nature of the job which is most sophisticated, requiring network and infrastructure, a long-term contract**, if thought viable and feasible, cannot be faulted by the court. If there are two alternatives available of giving a short-term or a long-term contract, it is not for the court to suggest that the short-term contract should be given. **On the subject of business management, expertise is available with the State authorities**. The policy has been chalked out and the tender conditions have been formulated after joint deliberations between authorities of the State and the intending manufacturers. A contract providing for technical expertise, financial capability and experience qualifications with a long term of 15 years would serve the dual purpose of attracting sound parties to stake their money in undertaking the job of supply and safeguard the public interest by ensuring that for a long period the work of affixation of security plates would continue uninterrupted in fulfilment of the object of the scheme contained in Rule 50. Our considered opinion, therefore, is that none of the impugned clauses in the tender conditions can be

held to be arbitrary or discriminatory deserving their striking down as prayed for on behalf of the petitioners.

42. There is **no material on record to infer any mala fide design on the part of the tendering authority to favour** parties having foreign collaborations and to keep out of the fray indigenous manufacturers. The high security plate is a sophisticated article — new for a manufacturer in India. It is being introduced for the first time under the scheme contained in Rule 50 of the Rules and the Act. At the time of issuance of notices of tender, technical know-how for manufacture of plates and its further development was undoubtedly outside the country. Only a few concerns in India having collaboration with foreign parties possessed the expertise and were available in the market. The terms of the notice inviting tenders were formulated after joint deliberations of Central and State authorities and the available manufacturers in the field. The terms of the tender prescribing quantum of turnover of its business and business in plates with fixation of long-term period of the contract are said to have been incorporated to ensure uninterrupted supply of plates to a large number of existing vehicles within a period of two years and new vehicles for a long period in the coming years. It is easy to allege but difficult to accept that terms of the notices inviting tenders which were fixed after joint deliberations between State authorities and intending tenderers were so tailored as to benefit only a certain identified manufacturers having foreign collaboration. Merely because a few manufacturers like the petitioners do not qualify to submit the tender, being not in a position to satisfy the terms and conditions laid down, the tender conditions cannot be held to be discriminatory.

43. Certain preconditions or qualifications for tenders have to be laid down to ensure that the contractor has the capacity and the resources to successfully execute the work. **Article 14 of the Constitution prohibits the Government from arbitrarily choosing a contractor at its will and pleasure. It has to act reasonably, fairly and in public interest in awarding contract. At the same time, no person can claim a fundamental right to carry on business with the Government**. All that he can claim is that in competing for the contract, he should not be unfairly treated and discriminated, to the detriment of public interest. Undisputedly, the legal position which has been firmly established from various decisions of this Court, cited at the Bar (supra) is that government contracts are highly valuable assets and the court should be prepared to enforce standards of fairness on the Government in its dealings with tenderers and contractors.

44. The **grievance that the terms of notice inviting tenders in the present case virtually create a monopoly in favour of parties having foreign collaborations, is without substance**. **Selection of a competent contractor for assigning job of supply of a sophisticated article through an open-tender procedure, is not an act of creating monopoly, as is sought to be suggested on behalf of the petitioners**. What has been argued is that the terms of the notices inviting tenders deliberately exclude domestic manufacturers and new entrepreneurs in

the field. In the absence of any indication from the record that the terms and conditions were tailor-made to promote parties with foreign collaborations and to exclude indigenous manufacturers, judicial interference is uncalled for."

Therefore, the Supreme Court has categorically held that:

(i) Notice inviting tender is open to response by all and even if one single manufacturer is ultimately selected for a region or State, it cannot be said that the State has created a monopoly of business in favour of a private party;

(ii) Selecting one manufacturer through a process of open competition is not creation of any monopoly, as contended, in violation of Article 19(1)(*g*) of the Constitution read with clause (6) of the said article and nor it is discriminatory under Article 14 of the Constitution of India;

(iii) In fact a single contractor for carrying out same type of work throughout the region/State would be more convenient for execution of contract and is in public interest;

(iv) Article 14 of the Constitution prohibits the Government from arbitrarily choosing a contractor at its will and pleasure, i.e. it has to act reasonably, fairly and in public interest in awarding contract.

(v) No person can claim a fundamental right to carry on business with the Government;

IV. IMPUGNED RULES DATED 15.10.2020 PROVIDES FOR REQUISITE CHECKS AND BALANCES AND DOES NOT ACCORD UNTRAMMELLED POWER TO CBW

41. The Petitioner has *inter-alia* contended that the impugned amendment rules dated 15.10.2020 creates a *monopoly* in favor of the Central bonded warehouse. To establish the said contention, the Petitioner has *inter-alia* raised the following broad contentions:

i) The amendment compels the bonded warehouses to purchase the liquor only from the Central Bonded Warehouse;

ii) The amendment compels the bottlers, manufactories to sell the stock only to the CBW which disturbs equilibrium of market forces.

It is respectfully submitted that both the above grounds raised by the Petitioner are misconceived and contrary to the record.

42. *Firstly,* several of the members of the Petitioner Association have already started supply to liquor to the Central Bonded warehouse under permits issued by the Excise Department which implies that necessary commercial arrangement inter-se between the CBW and the suppliers has been worked out and it is thereafter that the supply of liquor has commenced. Therefore, the allegation of disturbance of 'equilibrium' of market forces is *ex-facie* misconceived.

43. *Secondly,* in addition to the above, it is not the case that the functioning of CBW is by way of any unchecked powers. The rules stipulate plenty of checks and balances for the operation of CBW. By way of illustration, some of the checks and balances are as under:

a. CBW is required to procure all types of liquor that are registered with the Excise Department in the State of Meghalaya pursuant to amendment in Excise Rules, 1992 which introduced Rule 361-368 mandating that registration of liquor that are to be manufactured/sold in the state of Meghalaya are to be mandatorily registered.

> **"362. Definitions** — In rules 363, 364, 365, 366, 367 and 368, IFML (Indian Foreign made liquor) includes brandy,. whisky, rum, vodka, gin, wine, liquor and beer.
>
> **363. Registration of brand name and label. —**
>
> (1) Not-withstanding anything contained in these rules, no person shall manufacture or sell or offers for sales any brand of IFML in bottles unless its brand name and label; are registered with the Excise Commissioner and a certificate of registration has been granted by him.
>
> "(2) No bottle or IFML shall be sold or offered for sale unless the bottle is properly capsuled and the capsuleb ears the name

of the distiller, compounder, blender, or brewer of such brand of IFML.

364. Validity of certificate of registration. —A certificate of registration granted under sub-rule (1) of rule 363 shall be valid till 31" the day of March next following and may be renewed for a period of one year at a time.

365. Registration fees. — The fees for registration of a brand name and label of an IFML shall —

(a) in respect of whisky, rum or brandy be rupee five thousand and for re-newal thereof rupees two thousand five hundred annually; and

(b) in respect of wine, beer, liquor , gin or vodka the registration be rupees two thousand and for renewal thereof rupees one thousand annually.

366. Application for registration. — (1) Application for registration of a brand name and label referred to sub-rule (1) of rule 363, shall be made to the Excise Commissioner at least one month before the IFML is manufactured and application for renewal of the certificate of registration for any year shall be made to him before the last day of February of the year proceeding.

(2) An application referred to in sub-rule (I), shall contain the following particulars, namely,

-(a) the brand name and the alcoholic strength of the IFML and the measure in litres it is proposed to be sold;

(b) the country of origin of the liquor;

(c) the name and address of the distiller, compounder, blender and brewer and in respect of foreign liquor bottled in India, the name and address of the bottler; and

(d) the dates of manufacture and expiry in case of canned beer, and shall be accompanied by two copies of label corresponding to the brand and containing particulars mentioned in clauses (a), (b) and (c). The labels shall be authenticated by the applicant with his dated signature in full.

367. Maintenance of records by Commissioner of Excise. — The Excise Commissioner shall maintain an upto-date record of all brand names and labels registered under these rules with an indication as to whether the registration is in respect of manufacture or sale of the brand for manufacture or sale of the IFML.

368. Powers of Excise Commissioner to refuse, etc. registration. — The Excise Commissioner, if he is satisfied that it is necessary to do so and for reasons to be recorded in writing may refuse to register or to renew the registration of a brand name and label and may also likewise and after giving

> the person concerned opportunity to show cause, at any time cancel the registration and on such cancellation the certificate of registration granted shall become invalid."

b. *Thirdly,* CBW is required to maintain a minimum reserve of liquor in accordance with Rule 44(10) of the Amendment Rules which casts an obligation on the CBW to maintain at all times all registered liquor brands, which are registered within the State of Meghalaya. This is also consistent with the requirement in the Excise rules brought out hereinabove. Therefore, there is no possibility of overarching and unchecked power of the CBW as it is obliged to maintain reserves of all registered brands within the State of Meghalaya.

c. *Fourthly,* CBW is also required to maintain minimum stocks of each brand of liquor. Rule 44(9) of the Meghalaya Excise Amendment Rules, 2020 requires that within 45/60 days (45 days for within state, 60 days for import) of grant of permit to the parties within the state of Meghalaya, the CBW has to arrange for the stock against these permits. This requirement was also there for bonded warehouses even before the introduction of CBW. Therefore it is not a case where the CBW has been conferred with freehand and has absolute discretion in matters of stocking of liquor. Since the CBW remains mandated by law to stock liquor of all brands, there is no question of disturbance of commercial equilibrium.

d. *Fifthly,* even otherwise, so far as maintenance of minimum stock is concerned, the All-Meghalaya Bonded Warehouse Association & East Khasi Hills Wine Dealers and Welfare Association has submitted a representation wherein they have requested Government to ensure that Central Bonded Warehouse supply fresh stocks of liquor since by the time, the stocked liquor reaches the consumer, it is reaching the end of its shelf life. Therefore, the

requirement of maintenance of minimum stock of 03 months is subject to review by the Department since instances of wastage and sedimentation of stocks kept for 03 months or longer is quite high. There is also data regarding increase in destruction of units of liquor which remain unsold on the date of expiry of shelf life. In such cases, the Bonded warehouse and Government has had to incur heavy losses, as only the ad-valorem duty is received by the Government for the sedimented stock.

e. *Sixthly,* even otherwise, so far as maintenance of minimum stock is concerned, even prior to introduction of CBW also, the bonded warehouses were assessing the demand in the market and accordingly determining the minimum stock to be procured. The said stipulation, is at present to continue even in case of CBW. There is no question of *untrammelled* power inasmuch as market forces are determining the requirements of stocking. It is also presently under contemplation that the Excise Department will fix up the minimum stocking requirements of different types of liquor by imposing a requirement of minimum stocking on the basis of average consumption of a particular brand.

f. *Seventhly,* It is also not correct that the CBW licensee would have untrammelled powers to dictate the availability of products inasmuchas it is the Bonded warehouse which will be placing the demand for the stock of liquor and the CBW is bound to provide the same within 45-60 days as detailed above.

g. *Eightly*, even on matters of pricing there is no uncanalised power conferred to the CBW. By way of illustration, the Excise Department, Government of Meghalaya has already fixed the *Ex bond* price ceiling. In addition to the above, even the requirement of maintaining minimum stock is already there, therefore, the CBW is not having entire carte blanche power. Additionally,

members of ISWAI have already started supplying CBWs and permissions have been issued by the Excise department. Therefore there is clearly no untrammelled power.

h. *Ninethly,* there is also no question of promoting one brand over the other. Preference is not permissible nor possible as it is the market forces that determine the stocking. So far as preference to any CBW is concerned, the same is also impossible as supply to bonded warehouses is against permits issued by Excise Dept to a particular CBW as per Rule 4 of the Assam Excise Rules, 1945.

i. *Tenthly,* even the contention of the Petitioner that as per Section 36 (4) of the Meghalaya Excise Act there is any bar on monopoly is violated by introduction of CBW is misconceived for the following reasons:

   i. Firstly, the present is not a case of monopoly at all and therefore reliance on Section 36 is tantamount to putting the cart before the horse.

   ii. Section 36 of the Meghalaya Excise Act empowers and give wide powers to the State Government to frame rules for the purposes of carrying forward provisions of the Meghalaya Excise Act and for regulating the import of any intoxicant including the power to frame rules prescribing conditions and factors governing the grant of import permit/pass. The State Govt. can frame rules even over and above contents of the powers described in Section 36 as the section itself provides that the power of the State Govt. is exercisable without prejudice to generality of power mentioned in Section 36 of Meghalaya Excise Act.

   iii. Under Sections 2 (12-A), 12,13 and 14 read with Section 36 of the Meghalaya Excise Act the State Government is accorded wide powers to frame rules regulating the import of liquor which includes providing that the Central Bonded Warehouse will be responsible for importing IMFL,

Beer, Wine, BIO etc on pre-payment of Excise or Ad-valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee and it will keep liquor for removal by Bonded Warehouses as provided in the Meghalaya Bonded Warehouse Rules.

iv. Even Section 36 is directory and not mandatory as it is using the term 'may'. In the present case, the State Government has come up with a well considered policy having considered the problems being faced by the Bonded Warehouse Regime in general. Previously, when approximately 44 bonded warehouses were operating, however there were serious problems being noticed including but not limited to revenue leakage (details of which shall be brought on record by way of detailed affidavit).

44. Even the contention of the Petitioner that as per Rule 180 (4) of the Meghalaya Excise Rules there is any bar on monopoly is violated by introduction of CBW is misconceived inasmuch Rule 180(4) refers to *lessee* which is a reference to the lease granted for operating of country liquor shop. The said provision is wholly inapplicable in the case of IMFL. This is without prejudice to the fact that there is no monopoly by introduction of CBW in the first place.

45. That in light of the forgoing paragraphs and the points highlighted therein, it is prayed that the instant writ petition is liable to be dismissed.

It is prayed accordingly.

DEPONENT

VERIFICATION:

Verified on this 27th day of September, 2021 at Shillong that contents paragraphs 1-45 are based on legal advice and the factual aspects mentioned therein are true and correct to the best of my knowledge and belief based on official records and nothing is false and nothing material is concealed therefrom.

DEPONENT

Identified by:

(Miss R. Colney)
Advocate, Shillong

Filed by:
Shri. Ajay Kumar Agarwala,
Through: Ms. T. Sutnga, Advocate.
On -.....October 2021.

DISTRICT: RI BHOI

IN THE HIGH COURT OF MEGHALAYA
AT SHILLONG

(CIVIL EXTRAORDINARY WRIT JURISDICTION)

W.P. (C) No. 186 of 2021

IN THE MATTER OF:

W.P. (C) No. 186 of 2021

International Spirits and Wines Association of India

... Petitioner

-Versus-

State of Meghalaya and others.

... Respondents

- AND -

IN THE MATTER OF:

Report in the form of an affidavit on behalf of the Respondent No. 3.

AFFIDAVIT

I, Shri. Ajay Kumar Agarwala, son of (L) S.K. Agarwala, aged about 51 Years, resident of G.S. Road, Garikhana, Shillong 793002, East Khasi Hills district, Meghalaya do hereby solemnly affirm and say as follows:

1. That I am a partner in M/s Umpohliew Central Bonded Warehouse (respondent No. 3 herein) and I am acquainted with the facts and circumstances of the case. On being authorized I am competent to swear this instant affidavit on behalf of the respondent No. 3. . I have received a copy of the writ petition filed by the petitioner and having gone through the same, have understood the contents thereof. In response to the petition filed by the petitioner, the answering respondent through the deponent most humbly begs to submit and state as follows:

Statutory Framework:

2. That by the North-Eastern Areas (Reorganisation) Act, 1971 the State of Meghalaya was established. Sec. 79 of the North-Eastern Areas (Reorganisation) Act, 1971 empowered the State Government to make adaptation and modification to the laws for the purpose of facilitating the application of such laws to Meghalaya. In exercise of powers under Se. 79 of the Act the North-Eastern Areas (Reorganisation) Act, 1971, the State Government of Meghalaya issued several adaptation of laws orders including the Meghalaya Adaptation of Laws Order (No.3), 1973 and thereby adapted amongst others the Assam Excise Act, 1910 as it stood on appointed day i.e. 21.01.1972. This was legislation by incorporation in exercise of powers under Sec. 79 of the North-Eastern Areas (Reorganisation) Act, 1971 which implies that the Assam Excise Act, 1910 as it stood amended by various Assam amendments as on the appointed day, i.e. 21.01.1972, was adapted by Meghalaya and named as Meghalaya Excise Act. This is evident from Clause 3 of the Meghalaya Adaptation of Laws Order, 1973 which provides as follows:

> 3. As from the appointed day, the existing laws mentioned in the Schedule to this order, with the amendments to which they have been subjected before the appointed day and which are for the time being applicable to Meghalaya or any part thereof, shall, until altered, repealed or amended by a competent legislature or other competent authority, have effect, subject to the adaptations or modifications directed by that Schedule, or, if it is so directed shall stand repealed."

Clause 2(b) of the aforesaid Meghalaya Adaptation of Laws Order, 1973 further provides as follows:

> "existing laws" means any law in force immediately before the appointed day in the whole or any part of the territories now comprised in the State of Meghalaya and includes any rules, order, bye-laws, scheme, notification or other instrument made under any such law but does not include any law relating to a matter enumerated in the Union List."

Thus by operation of Clause 3 read with Clause 2(b) the Assam Excise Act, 1910, the Assam Excise Rules, 1945 and the Assam Bonded Warehouse

Rules, 1965 were adapted by Meghalaya and as such are applicable in the State of Meghalaya.

Copy of the Meghalaya Adaptation of Laws Order (No.3), 1973 is annexed hereto and is marked as Annexure - 1.

3. That thereafter since its adaptation on 21.01.1972 several amendments have been carried out to the said Assam Excise Act, 1910 (adapted by Meghalaya as Meghalaya Excise Act), the Assam Excise Rules, 1965 (adapted by Meghalaya as Meghalaya Excise Rules) and the Assam Bonded Warehouse Rules, 1965 (adapted by Meghalaya as Meghalaya Bonded Warehouse Rules) by Meghalaya. On the other hand, several amendments have also been carried out to the Assam Excise Act, 1910 and the rules by Assam, but those amendments carried out by Assam after the appointed day are not applicable to Meghalaya. One such amendment pertains to insertion of Sub-sections (3) and (4) of Sec. 36. Sub-sections (3) and (4) of Sec. 36 were inserted by Assam by way of Assam Excise (Third Amendment) Act, 1973 (Assam Act XI of 1974) published in the Assam Gazette dated 23rd March 1974 much after adaptation of the said Act by Meghalaya as on appointed day of 21.01.1972. As such the said amendments are not applicable to the State of Meghalaya.

Copy of the Gazette Notification dated 23.03.1974 is annexed hereto and is marked as Annexure - 2.

4. That Meghalaya Excise Act relates to import, export, transport, manufacture, sale and possession of the intoxicating liquors and intoxicating drugs. Sec. 3(12a) of the Meghalaya Excise Act as amended by the Meghalaya Excise (amendment) Act, 1974 defines "intoxicant" as ***"intoxicant means any liquor or intoxicating drug"***. Sec. 3(14) defines "liquor" as ***"liquor means intoxicating liquor and includes all liquid consisting of or containing alcohol; other than tari and pachwai in any form; and any substance which the State Government may, by notification, declare to be liquor for the purposes of this Act."***

Sec. 16 of the Act provides as follows:

16. Establishment or licensing of distilleries, breweries and warehouses.-The Excise Commissioner with the sanction of the Board, may -

(a) establish a distillery, in which spirit may be manufactured under a licence granted under Section 15, sub-section (1) on such conditions as the State Government thinks fit to impose;

(b) discontinue any distillery so established;

(c) licence, on such conditions as the State Government thinks fit to impose, the construction and working of a distillery or brewery;

(d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and

(e) discontinue any warehouse so established.

Sec. 18 further provides as follows:

18. Prohibition of sale without licence and exceptions to such prohibitions.- (1) No intoxicant shall be sold except under the authority and in accordance with the terms and conditions of a licence granted by the authority prescribed under the framed under this Act.

Thus, under Sec. 16 the Commissioner of Excise has the power to Licence a warehouse. The expression warehouse will include all kinds of bonded warehouses including a central bonded warehouse.

Sec. 19 of the Act deals with exclusive privilege of manufacturing and supplying country liquor or intoxicating drugs. Sec. 19 has nothing to do with warehouse licence which is covered under Sec. 16 of the Act.

5. That Sec. 36 of the Meghalaya Excise Act provides for rule making powers for carrying out the provisions of the Act relating to excise revenue.

6. That in the year 2020, the Government took a conscious policy decision to introduce and licence a Central Bonded Warehouse to bring about ease of administration, increasing tax revenue collection, efficiency in tax collection, addressing logistical issues, facilitating availability of wide range of liquor brands even in the remote areas etc.

7. For the purpose, vide Notification No. ERTS (E) 49/2020/37 dated 15.10.2020 the Meghalaya Excise (Third Amendment) Rules, 2020 was notified making, among others, the following amendments to the Meghalaya Excise Rules:

2. Amendment of Rule 3.-In the principal Rules, in rule 3, in sub-rule (2) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

3. Amendment of Rule 4.-In the principal Rules, in rule 4, in clause (iv) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

Copy of the Meghalaya Excise (Third Amendment) Rules, 2020 is annexed hereto and is marked as Annexure - 3.

8. That, vide Notification No. ERTS (E) 49/2020/36 dated 15.10.2020 the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 was notified making the following amendments to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted by Meghalaya):

2. Insertion of new clause (iia) in rule 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,

"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL. Beer, Wine, BIO etc., imported on pre-payment of Excise or Ad valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,

"44. License for Central Bonded Warehouse shall be granted on the following conditions:

(1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) *Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.*

(3) *The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or i as fixed by Government from time to time.*

(4) *The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.*

(5) *The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.*

(6) *The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.*

(7) *The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL., Beer, Wine, BIO etc. within at period of four months from the date of issue of license, along with a building safety certification from PWD (Building).*

(8) *The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.*

(9) *The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.*

(10) *The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.*

(11) *The Central Bonded Warehouse must be made operational within four months from the date of issue of license.*

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only. (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Copy of the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 is annexed hereto and is marked as Annexure – 4.

The amendments to the Meghalaya Excise Rules by the Meghalaya Excise (Third Amendment) Rules, 2020 published vide Notification No. ERTS (E) 49/2020/37 dated 15.10.2020 and the amendments to the Meghalaya Bonded Warehouse Rules by the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 published vide Notification No. ERTS (E) 49/2020/36 dated 15.10.2020 are not in any manner ultra vires the Constitution of India or ultra vires the parent legislation i.e. the Meghalaya Excise Act.

9. That vires of a subordinate legislation can normally be challenged on the following grounds:

(a) Where the subordinate legislation lacks legislative competence

(b) Where the subordinate legislation is ultra vires the parent statute.

(c) That the subordinate legislation is ultra vires the Constitution or violates any of the fundamental rights

The Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are within the competence and rule-making powers of the Government and are not in any manner beyond the powers and legislative competence of the State Government.

10. Entry 8 of List II and Entry 51 of List II of the Seventh Schedule relates to power of the State legislature to enact laws pertaining to production,

manufacture, possession, transport, purchase and sale of intoxicating liquors and levy of excise duty on alcoholic liquors for human consumption. As such the Meghalaya Excise Act is well within the legislative competence of State. Rule 36 of the Meghalaya excise Act provides for rule making powers. The Meghalaya Excise (Third Amendment) Rules, 2020 published vide Notification No. ERTS (E) 49/2020/37 dated 15.10.2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 published vide Notification No. ERTS (E) 49/2020/36 dated 15.10.2020 are therefore within the competence and rule-making powers of the Government and are not in any manner beyond the competence or rule making power of the State.

11. That the aforesaid amendments further do not infringe any provision of the Meghalaya Excise Act. As stated above, Sec. 16 of the Meghalaya Excise Act categorically provides for the power of the Commissioner of Excise to issue licence for warehouse for keeping intoxicants. Sec. 16 of the Act provides as follows:

> *16. Establishment or licensing of distilleries, breweries and warehouses.-The Excise Commissioner with the sanction of the Board, may -*
>
> *(a) establish a distillery, in which spirit may be manufactured under a licence granted under Section 15, sub-section (1) on such conditions as the State Government thinks fit to impose;*
>
> *(b) discontinue any distillery so established;*
>
> *(c) licence, on such conditions as the State Government thinks fit to impose, the construction and working of a distillery or brewery;*
>
> *(d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and*
>
> *(e) discontinue any warehouse so established.*

The Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are not ultra vires and do not infringe any provision of the parent statute i.e. the Meghalaya excise Act.

12. That Sub-sections (3) and (4) of Sec. 36 were inserted by Assam by way of Assam Act XI of 1974 after adaptation of the said Act by Meghalaya. As such

the said Sub-sections (3) and (4) of Sec. 36 cannot be read into the Meghalaya Excise Act. Meghalaya has never carried out any such amendment in Meghalaya Excise Act. As such there is no question of the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 infringing Sub-sections (3) and (4) of Sec. 36 of the Meghalaya Excise Act.

13. Apart from the above also, the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 do not infringe any other provision of the Meghalaya Excise Act.

Selection of the answering respondent as a Licensee for Central Bonded Warehouse was done through a competitive tender process

14. That the Notice Inviting Tender was issued by the Commissioner of Excise vide No. MEG/CE-70/2014/330 dated 17.11.2020 inviting tender for operating a Central Bonded Warehouse and the last date for submission of the bids was 17.12.2020. The base licence fee for Central Bonded Warehouse was fixed at Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh). The answering respondent being qualified and eligible in all respects for the tender, participated in the tender process. The answering respondent was the successful bidder. After the answering respondent emerged as the successful bidder, the State respondents called the answering respondent for further negotiation on the licence fee of Rs. 1,50,00,000/- and the answering respondent acceded and agreed to pay the licence fee of Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh) for the first year and further agreed to increase the payable licence fee by Rs. 10,00,000/- (Rupees Ten Lakh) every year from 2022-23 subject to a maximum annual licence fee of Rs. 2,00,00,000/- (Rupees Two Crores).

The answering respondent has paid the security deposit amount of Rs. 1.65 Crore and also paid the first year's licence fee of Rs. 1.65 Crore for the year 2021-22 and has invested a substantial amount of money in establishing the warehouse infrastructure and purchasing the stock of liquor and has already commenced the operations since 26.07.2021.

15. That in terms of the NIT, the answering respondent paid the licence fee of Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh) for the first year and

also paid security deposit equal to one year's licence fee i.e. Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh) for the first year to the Government.

16. That thereafter the State respondents have on 26th March 2021 issued the Licence to construct and work a Central Bonded Warehouse to the answering respondent for the deposit and storage of liquor at 9th Mile, Baridua, Opp. CRPF Camp, Ri Bhoi District, Meghalaya.

17. That thereafter the answering respondent have established warehouse infrastructure in plot of land measuring about 197904 Sq. Ft. (about 4 acres) at 9th Mile, Baridua, Opp. CRPF Camp, Ri Bhoi District, Meghalaya which has been duly certified by the Deputy Commissioner, Ri Bhoi and Meghalaya Survey Department and constructed the warehouse/s having floor area of about 50,000 Sq. Ft which would be sufficient to store the requisite quantity i.e. 6,00,000 (six lakh) cases of liquor (IMFL/Beer/Wine etc.)

18. That the answering respondents have completed and operationalised the CBW on 26.07.2021 well within 4 months of grant of licence in terms of the conditions of licence.

19. That since 26.07.2021 the CBW is fully functional and the CBW has been procuring supplies of liquor from the liquor manufacturers and on whose behalf the instant writ petition has been filed.

20. That since 26.07.2021 the CBW is supplying liquor to all 47 Bonded Warehouses within the State including the members of All Meghalaya Bonded Warehouse Association.

The procurement and supply cycle is fully in place under the new system and any disruption of the procurement and supply cycle at this stage will cause sudden short supply of liquor in the State.

21. The procurement and supply cycle consists of paying advance excise duty to State Government, obtaining import permit from State Government, forwarding the import permit to manufacturers along with advance payment, dispatch of liquor by manufacturers to Meghalaya within the validity period of import permit of 45 days within the State and 60 days from outside the state, transportation

period of upto 5 to 7 days (depending upon the sorce State), arrival of liquor stock in warehouse. On an average the procurement and supply cycle is of 45 to 60 days.

22. That the procurement and supply cycle through the CBW is fully in place and procurement and supply is taking place on roll over basis. The old system where the BWH were allowed to apply for import permit on prepayment of Excise Duty for procuring supply of liquor directly from manufacturers has stopped since 26.07.2021.

23. The answering respondent has applied for import permit and procured liquor from several companies/manufacturers who are members of the petitioner company (ISWAI) and supplied the same to various Bonded Warehouses across the State. This clearly shows that the operationalisation of the CBW is fully in operation and there is absolutely no dispute over the profit margin or over the procurement of all registered brands.

24. As such any disruption of the supply cycle at this stage will cause sudden and acute short supply of liquor in the State as the answering respondent has executed all the import permits to various Bonded Warehouses in the State on their placement of their selected indent.

Copies of the purchase and supply documents are annexed hereto and are marked as Annexures - 5 (Series) and 6 (Series) respectively.

Ground - A : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 create a monopoly and in terms of the provisions of Sub-sections (3) and (4) of Sec. 36 the Meghalaya Excise Act it is not permissible to vest such monopolistic right to trade in IMFL/BIO.

25. The answering respondent states that Sub-sections (3) and (4) of Sec. 36 were inserted by Assam by way of Assam Excise (Third Amendment) Act, 1973 (Assam Act XI of 1974) after adaptation of the said Act by Meghalaya. As such the said Sub-sections (3) and (4) of Sec. 36 though exist in Assam Excise Act as applicable to the State of Assam, no such provision exists in the Meghalaya Excise Act. Meghalaya has never carried out any such amendment in Meghalaya Excise Act. As such there is no question of the

Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 infringing Sub-sections (3) and (4) of Sec. 36 of the Meghalaya Excise Act since the quoted provisions do not exist in the. Sub-sections (3) and (4) of Sec. 36 of the Meghalaya Excise Act.

Grounds - B and C : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are in violation of Sec. 19 of the Meghalaya Excise Act.

26. The answering respondent states that Sec. 16 of the Meghalaya Excise Act empowers the Commissioner of Excise to licence a warehouse. The expression warehouse will include all kinds of bonded warehouses including a central bonded warehouse.

27. Sec. 16 of the Act provides as follows:

16. Establishment or licensing of distilleries, breweries and warehouses.-The Excise Commissioner with the sanction of the Board, may -

(a) establish a distillery, in which spirit may be manufactured under a licence granted under Section 15, sub-section (1) on such conditions as the State Government thinks fit to impose;

(b) discontinue any distillery so established;

(c) licence, on such conditions as the State Government thinks fit to impose, the construction and working of a distillery or brewery;

(d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and

(e) discontinue any warehouse so established.

28. Sec. 18 further provides as follows:

18. Prohibition of sale without licence and exceptions to such prohibitions.- (1) No intoxicant shall be sold except under the authority and in accordance with the terms and conditions of a licence granted by the authority prescribed under the framed under this Act.

29. Thus, under Sec. 16 the Commissioner of Excise has the power to Licence a warehouse. The expression warehouse will include all kinds of bonded warehouses including a central bonded warehouse.

30. Sec. 19 of the Act deals with exclusive privilege of manufacturing and supplying country liquor or intoxicating drugs. Sec. 19 has nothing to do with warehouse licence which is covered under Sec. 16 of the Act.

Ground - D : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are In violation of Sec. 23 of the Meghalaya Excise Act.

31. The answering respondent reiterates that Sec. 19 of the Act deals with exclusive privilege of manufacturing and supplying country liquor or intoxicating drugs. Sec. 19 has nothing to do with warehouse licence which is covered under Sec. 16 of the Act.

32. Further, Licence Fee is collected under the provisions of Sec. 25 of the Act and not under Sec. 23 or Sec. 19 of the Act. Sec. 25 of the Act provides as follows:

> *25. Forms and Conditions of Licences, etc. – Every licence, permit or pass granted under this Act –*
> *(a) Shall be granted –*
> *(i) on payment of such fees, if any,*
> *(ii) for such period, and*
> *(iii) subject to such restrictions and such conditions, and*
> *(a) Shall be in such form and shall contain such particulars as the Board subject to any rules made under Section 36, sub-section (2), clause (g) may direct either generally or in any particular instance in this behalf.*

33. Therefore, the contention - that the amendment rules violate Sec. 23 of the Meghalaya Excise Act – is not sustainable.

34. Further, neither the petitioner nor its members aspire to be a licensee and therefore they have no reason to be aggrieved by the licence fee and they have no locus standi to raise this ground.

Ground - E : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are in excess of the rule making power under Sec. 36 of the Act which provides that, "The State Government may make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue."

35. The answering respondent states that Sec. 36 of the Act provides for the rule making powers of the State Government and provides that, ***"The State Government may make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue."***

36. Sec. 36 has two components – State Government mat make rules for the purpose of carrying out the provisions of (i) this Act (i.e. Meghalaya Excise Act), and (ii) or any other law for the time being in force relating to excise revenue."

37. Sec. 16 which provides for licensing of Warehouses is a provision of the Meghalaya Excise Act and therefore the State Government has the power to make rules for the purpose f carrying out the provisions of Sec. 16 i.e. licensing of warehouse including CBW.

Ground - F : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are in contravention of Rules 19, 23 and 36 of the Meghalaya Excise Act.

38. The answering respondent reiterates that as stated above, the amendment rules are not in contravention either of Sec. 19 or of Sec. 23 or of Sec. 36 of the Meghalaya Excise Act.

Ground – G(i) : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are violative of the spirit of the Meghalaya Excise Act on the ground that Sec. 36(4) provides for discouraging or preventing monopoly in matters relating to licence etc.

39. The answering respondent reiterates that Sec. 36(4) of the Assam Excise Act, 1910 is being read which is not applicable to Meghalaya. Meghalaya Excise Act does not contain any such provision in Sec. 36(4). The answering respondent reiterates the statements and averments in the preceding paragraphs in this regard.

Ground – G(ii) : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are violative of the spirit of the Meghalaya Excise Act on the ground that Rule 180 of the Meghalaya Excise Rules provides that "liquor should not be so sparsely distributed as to give to any particular lessee practical monopoly over a considerable area.

40. The answering respondent states that Rule 180 which is quoted by the petitioner in Ground G(ii) relates to Assam Excise Rules and was brought about by Assam by way of Assam Rules 15 of 1974. The said Rule 180 applies only to Assam and not to Meghalaya.

Ground - H : Contention that the Meghalaya Excise (Third Amendment) Rules, 2020 and the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 are without authority because Meghalaya Excise Act does not contain any provision permitting the same.

41. The answering respondent states that Sec. 16 and Sec. 25 of the Meghalaya Excise Act permit licensing of warehouse. As such the contention of the petitioner is not correct.

Grounds – I, J and K : Contention that the Amendment Rules creates a monopoly in liquor trade and is in violation of Article 14 of the Constitution.

42. The answering respondent states that trade in liquor is *res extra commercium* and no one has any fundamental or any legal right to trade in liquor. As such no one claim violation of any right under Art. 14 of the Constitution when it comes to trade in liquor or any other *res extra commercium*, especially when the licence is granted after tender process.

43. The answering respondent states that *Khoday Distilleries* nowhere lays down a proposition that liquor licence cannot be given to a private party.

44. In *Kerala Bar Hotels Association vs. State of Kerala*, (2015) 16 SCC 421, it has been observed that in case of liquor, State has three options – the first is prohibition, the second is State monopoly and the third is to allow private players into the business in which everyone has a right to partake in the business. It is humbly submitted that the requirement of everyone's right to partake in business is satisfied when the contract is thrown open to public through auction.

45. *Cooverjee B. Bharucha vs Excise Commissioner*, 1954 SCR 873, *Association of Registration Plates vs. Union of India*, (2005) 1 SCC 679 clearly lay down that when a contract is thrown open to public auction, it cannot be said that there is exclusion of competition and that there is a creation of monopoly. In *Cooverjee B. Bharucha vs Excise Commissioner*, 1954 SCR 873 it has been held that, ***"Under these rules every member of the public who wishes to carry on trade in liquor is invited to make bids. This is the only method by which carrying on of liquor trade can be regulated, When the contract is thrown open to public auction, it cannot be said that there is exclusion of competition and thereby a monopoly is created."***

46. Newly inserted Rule 44 only provides for license for CBW to establish and work a CBW in the designated area. The Rule per se does not create a monopoly.

47. Further, the petitioner or its members are not licensee nor prospective licensee of any Bonded Warehouse in Meghalaya and have no reason to be aggrieved by this and have no locus standi to challenge the amendment rules on this ground.

Grounds – L and M : Contention that conferment of private monopoly will leave immense discretion at the hands of the answering respondent and because of this the consumers as well as the suppliers will suffer.

48. The answering respondent states that in the rules as well as in the terms and conditions of the licence, adequate checks and balances have been incorporated and no such discretion has been left in the hands of the licensee. Rule 44 of the Meghalaya Bonded Warehouse Rules (as amended) provides the following safeguards:

(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.

(10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only. (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

49. The rates at which Bonded Warehouses supply liquor to retail vend licensees are approved by the Commissioner of Excise. The minimum profit margin of Bonded Warehouses has been fixed by the Rules at 8%. The rates at which retail vend licensees sell liquor to customers are also approved by the Commissioner of Excise. The profit margins of retail vend licensees are also fixed by the Commissioner of Excise. As such the contention that CBW will dictate commercial terms is absolutely unfounded as all cost cards of all liquors are submitted by the respective companies/firms etc. for fixation of rates and for approval of the Commissioner of Excise.

Copy of the price list fixing the prices of Bonded Warehouse, Retail Liquor Vends issued by the Commissioner of Excise are annexed hereto and is marked as Annexures – 7 (a) and 7(b) respectively.

50. That Clauses 9 and 10 of the amended Rule 44 further stipulate that, "*The Central Bonded Warehouse shall have the capacity to <u>supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State</u>*" and that "*The Central Bonded Warehouse shall have a <u>minimum stock of all types of brands for three months at any point in time</u>, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.*"

51. As such the contention and apprehension that some of the suppliers may eventually be excluded from the market is also unfounded. The indents are made by respective Bonded Warehouses as per the market demand. Further, such apprehensions are not sustainable grounds for challenging the vires of the amendment rules.

Ground - N : Contention that the Amendment Rules are violative of Article 14 and 19(1)(g) of the Constitution.

52. The answering respondent reiterates that the right to equality in case of liquor trade or any other trade is limited to the extent of participating in the tender process. In the instant case, the Notice Inviting Tender was duly floated and CBW licence has been issued after the tender process and as per the norms.

53. AS far as the rights under Article 19(1)(g) are concerned, it is humbly submitted that the petitioner is an association of companies. The fundamental rights under Article 19 are not available to non-citizens and artificial persons. The petitioner being a company is a juristic/artificial person and not a natural person and is not a citizen of India for the purposes of Article 19. Therefore, the reliance placed by the petitioner on Article 19 does not hold good.

54. Sec. 19 of the Act deals with exclusive privilege of manufacturing and supplying country liquor or intoxicating drugs. Sec. 19 has nothing to do with warehouse licence which is covered under Sec. 16 of the Act.

Grounds – O and P : Contention that the amendment Rules are manifestly arbitrary and violative of Art. 14 since the amendment Rules do not stipulate any guidelines for the manner in which stocks are to be procured and unregulated autonomy is given to licensee to determine the same at its own whims and fancies.

55. The answering respondent states that, as stated above, Clauses 9 and 10 of the amended Rule 44 further stipulate that, "*The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State*" and that "*The Central Bonded Warehouse shall have a*

minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State."

56. The safeguards are in-built in the Rules and the conditions of licence which categorically provides that CBW shall have the capacity to supply and deliver all registered brands within 45/60 days and shall also keep minimum stock of all types of brands for three months at any point of time.

57. Even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulated rules as to the manner in which stocks are to be procured from various manufacturers. Stocks were procured from various manufacturers on the basis of demand of particular brands in the market.

Grounds – Q and R : Contention that the amendment Rules are manifestly arbitrary as they fail to stipulate the margins of profit to be retained by CBW licensee and would enable CBW licensee to demand exorbitant margins from the manufacturers

58. The answering respondent reiterates that even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulations as to the profit margin to be retained by the Bonded Warehouses. Profit margins were based on volume of sale and demand of a particular brand in the market. Further, profit margin very from category to category of the liquor. High turnover brands have relatively lower profit margin whereas low turnover brands have relatively higher profit margin. Profit margin also depends on various other factors including popularity of a particular brand, market demand and supply, payment terms, volumes of purchase etc.

59. The members of the petitioner company have been supplying liquor to the answering respondent since July 2021. The profit margins of the answering respondent have to be settled by mutual negotiations. However, as a measure of pressurizing tactics, the petitioner has filed the instant writ petition to pressurize the answering respondent to agree to an unfavourable price negotiation. Price negotiations cannot be a subject matter of writ jurisdiction.

60. That the petitioner company has approached this Hon'ble Court challenging the amendment rules only after the price negotiations could not be finally settled. It is pertinent to mention that the amendment rules were notified as far back as on 15th October 2020 and the petitioner has filed the instant case in July 2021 after the price negotiations did not work out. The conduct of the petitioner is relevant for adjudication of the instant matter.

61. Further, the apprehension that CBW licensee will demand exorbitant profit margin is also unfounded. Members of the petitioner (ISWAI) has already been supplying liquor to CBW on receiving full payment and at the prices fixed by them. Moreover, such apprehensions are not sustainable grounds for challenging the vires of the amendment rules.

Ground – S and T : Contention that the licence period of 10 years is manifestly arbitrary

62. The answering respondent reiterates that the licence period of 10 years is not arbitrary considering the amount of investment and infrastructure that is required to be created.

63. Bonded Warehouse and CBW are at a different footing. CBW has to build huge infrastructure with capacity to hold 6 Lakh cases of IMFL/Beer/Wine and has to deliver the same at the doorstep of the Bonded Warehouses. Further, CBW has to maintain *minimum stock of all types of brands for three months at any point in time* which requires huge amount of investment.

64. Further, the licence fee is incremental and the answering respondent has to pay enhanced licence fee by Rs. 10 Lakh every year from the original licence fee of Rs. 1.65 Crore till it reaches the maximum of Rs. 2.00 Crores.

65. Further, the licence fee is a good source of revenue for the Government. It may be stated herein that all the existing 47 Bonded warehouses together pay licence fee @ Rs: 3.5 Lakh per year which amounts to Rs. 1.64 Crores per year whereas CBW alone has to pay licence fee of Rs. 1.65 Crores in the first year itself. Further the licence fee paid by CBW per annum is equal to licence fee paid by 110 liquor retail vend @ Rs. 1,50,000/- per nnum.

Ground – U : Contention that breakage margin of 1.5% is inconsistent with the amended Rules.

66. The answering respondent states that transit breakage margin has been fixed by the Government considering the ground reality of breakage of liquor bottles in transit.

67. Further, only because breakage margin has been fixed at 1.5% is no ground for challenging the vires of the amendment rules.

Copy of the breakage allowance notifications are annexed hereto and are marked as Annexure- 8.

Ground – V : Contention that introduction of CBW will yield no discernable benefits and that Supplier Based Bonded Warehouses would have been a better alternative

68. Introduction of CBW is a well thought out policy decision of the State Government and has been introduced to bring about ease of administration, increasing tax revenue collection, efficiency in tax collection, addressing logistical issues, facilitating availability of wide range of liquor brands even in the remote areas etc.

69. A decision as to whether **Central Bonded Warehouse** should be introduced or a **Supplier-Based Warehouse** should be introduced, is purely in the realm of policy decision. The Hon'ble High Court in exercise of jurisdiction under Article 226 normally does not interfere with a policy decision of the Government.

70. The proposition of the petitioner that Supplier-based Warehouse should have been introduced instead of Central Bonded Warehouse is a self-contradictory proposition inasmuch as the suppliers/manufacturers are also private players.

Ground - W : Contention that Amendment Rules confer unfettered powers on CBW Licensee to demand arbitrary prices from manufacturers.

71. The answering respondent states that even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulations as to the price at which Bonded Warehouse would purchase liquor from manufacturers. Prices of a

product is always fixed by the supplier/manufacturer and not by the buyer (in this case CBW). As such the apprehensions are unfounded and baseless.

72. Pricing of liquor at what price manufacturer will supply to CBW depends on the marketing and pricing policy of the manufacturer. The petitioner company has approached this Hon'ble Court challenging the amendment rules only after the price negotiations could not be finally settled.

73. Further, the apprehension that CBW licensee will demand arbitrary process is unfounded because it is the manufacturer who determines the price and not the buyer. Moreover, such apprehensions are not sustainable grounds for challenging the vires of the amendment rules.

Ground - X : Contention that Amendment Rules are bad in law because it does not introduce any checks and balances on the credit period and payment terms.

74. The answering respondent states that even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulations as to the credit period and payment terms. Credit period and payment terms are always laid down by the supplier/manufacturer and not by the buyer (in this case CBW). As such the apprehensions are unfounded and baseless.

75. Moreover, such apprehensions are not sustainable grounds for challenging the vires of the amendment rules.

Ground - Y : Contention that Amendment Rules are bad in law because it does not provide adequate checks and balances in relation to the manner in which stock may be procured

76. The answering respondent states that, as stated above, Clauses 9 and 10 of the amended Rule 44 further stipulate that, "*The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State*" and that "*The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so*

that continuous regular supply can be maintained for all Bonded Warehouses throughout the State."

77. The safeguards are in-built in the Rules and the conditions of licence which categorically provides that CBW shall have the capacity to supply and deliver all registered brands within 45/60 days and shall also keep minimum stock of all types of brands for three months at any point of time.

78. Even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulated rules as to the manner in which stocks are to be procured from various manufacturers. Stocks were procured from various manufacturers on the basis of demand of particular brands in the market.

79. Even after operationalization of the present CBW, the stocks are being procured in a smooth manner and supplied to the Bonded Warehouses in a streamlined manner.

Ground - Z : Contention that Amendment Rules are bad in law because it fails to lay down appropriate mechanism for determination of payment structure

80. The answering respondent states that even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulations in the rules as to mechanism for payment structure. Payment terms and payment structure are always laid down by the supplier/manufacturer and not by the buyer (in this case CBW). As such the apprehensions are unfounded and baseless.

81. Moreover, such apprehensions are not sustainable grounds for challenging the vires of the amendment rules.

Ground - AA : Contention that Amendment Rules are bad in law because it will foster discrimination and favouritism in liquor trade and give more favourable terms of trade to upstream suppliers as well as downstream Bonded Warehouses owned or controlled by it.

82. The answering respondent states that even before the amendment Rules came into force, when the Bonded Warehouses were procuring liquor from manufacturers, there were no such stipulations.

83. As stated above, the rates at which Bonded Warehouses supply liquor to retail vend licensees are also approved by the Commissioner of Excise. The minimum profit margin of Bonded Warehouses have been fixed by the Rules at 8%. The rates at which retail vend licensees sell liquor to customers are also approved by the Commissioner of Excise. The profit margins of retail vend licensees are also fixed by the Commissioner of Excise. As such the contention that CBW will dictate commercial terms or it will foster discrimination and favouritism or give more favourable terms of trade to upstream suppliers as well as downstream Bonded Warehouses owned or controlled by it is absolutely unfounded.

84. Further, as stated above, CBW has to maintain stock of all registered brand for a minimum of 3 months and supply the same to Bonded Warehouses.

85. That there is sufficient in-built checks and balances in the Rules and the terms and condition of Licence. Further, Clause XIX of the Licence also provides that infraction of any of the conditions of licence or any of the provisions of Meghalaya excise Act or any of the Notifications published or the Rules shall lead to forfeiture of the licence and the security deposit.

86. Further, all the apprehensions as raised in various paragraphs are only apprehensions and no real cause of action has actually arisen. The petitioner has adequate alternative remedy available in law including a complaint to the Government/Commissioner of Excise or an action under the Competition Act in case any entity is found to be violating rules or indulging in monopolistic and anticompetitive practices. Reference may be made of the order passed by the Competition Commission of India in an application filed by the petitioner itself against the CBW in the State of Uttarakhand. But, mere apprehension that a Licensee may in future indulge in in monopolistic and anticompetitive practices is not a god ground for challenging the vires of the Amendment Rules in question.

87. That the answering respondent crave leave of this Hon'ble Court to file a detailed affidavit replying parawise to the statements and averments made in the various paragraphs of the writ petition.

88. That in view of the above, the instant writ petition praying for - (i) quashing Rules 2(iia) and 44 of the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted by Meghalaya), inserted by Clauses 2 and 3 of the Notification No. ERTS (E) 49/2020/36 dated15th October 2020 issued by the Commissioner of Excise, Government of Meghalaya as being ultra vires the provisions of the Constitution of India and the Meghalaya Excise Act (Assam Act 10 of 1910, as adapted by Meghalaya) and (ii) quashing Clauses 2, 3 and 4 of the Notification No. ERTS (E) 49/2020/37 date 15th October 2020 amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as adapted by Meghalaya) as being ultra vires the provisions of the Constitution of India and the Meghalaya Excise Act (Assam Act 10 of 1910, as adapted by Meghalaya) - is devoid of any merit and hence is liable to be dismissed.

89. That the statement made in paragraphs .... are true to my knowledge and the statements made in paragraphs ..... being matters of record are true to my information derived there from and the rest are my humble submissions before this Hon'ble Court.

I sign this affidavit on this day the 04th day of October, 2021 at Shillong.

VERIFICATION

Verified at Shillong on this 04th day of October, 2021, that the contents of the above affidavit are correct and true to the best of my knowledge and belief and nothing has been concealed therefrom.

Identified by:

DEPONENT

Advocate

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ANNEXURE - I

THE MEGHALAYA ADAPTATION OF LAWS ORDER (No.2), 1973

Whereas by section 79 of the North – Eastern Areas (Re-organisation) Act, 1971 (Central Act 81 of 1971), for the purposes of facilitating the application of any law in relation to the State of Meghalaya, the Government of the State of Meghalaya as the appropriate Government is empowered to make such adaptations and modifications of the law whether by way of repeal of amendment, as may be necessary or expedient;

Now, therefore, in exercise of the power aforesaid, the Government of the State of Meghalaya hereby makes the following Order namely –

1. (1) This Order may be called the Meghalaya Adaptation or Laws Order (No.2), 1973.

(2) It shall be deemed to have come into force on the Sixth day of April, 1973.

2. As on and from the **Sixth** day of April, 1973 the Shillong Civil Courts and Laws Act, 1947 (Act 8 of 1947) with the amendments to which it has been subjected to before the 21st day of January, 1972 shall, until altered, repealed or amended by a competent Legislature or other competent authority have effect subject to the following adaptations and modifications, namely –

The words "State Government" and "Official Gazette" wherever they occurs shall stand unmodified and shall mean the Government of Meghalaya and the *Gazette of Meghalaya* respectively.

Section 1 - *Omit* sub-section (2)

Section 2 - *Omit* clause (a)

Section 5 - For the words "District Judge of the Assam Valley Districts" *substitute* "District Judge of the District of Shillong".

Section 6 - (i) In clause (a), for the words commencing with "date on which this Act comes into force" and ending with "or the Governor" *substitute* **Sixth** day of April, 1973 before the Court of District Judge, and Assistant District Judge, L.A.D., Guwahati".

(ii) In clause (b), for the words commencing with "Deputy or Additional" Deputy Commissioner and ending with the words "or the Governor" *substitute* "District Judge and Assistant District Judge, L.A.D. Guwahati" and for the words "date this Act comes into force" occurring at the end of this clause *substitute* said day of **Sixth** April 1973."

THE MEGHALAYA ADAPTATION OF LAWS ORDER (No.3), 1973

WHEREAS, by Section 79th of the North-Eastern Areas (Re-organisation) Act, 1971 (Central Act No.81 of 1971), for the purpose of facilitating the application of any law by relation to the State of Meghalaya, the Government of the State of Meghalaya as the appropriate Government is empowered by Order, to make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expenditure ;

NOW, THEREFORE, in exercise of the power aforesaid, the Government of the State of Meghalaya hereby makes the following Order namely:-

1. (1) This Order may be called the State of Meghalaya Adaptation of Laws Order (No.3), 1973.

(2) It shall be deemed to have come into force on the 21st day of January, 1972.

2. In this Order,-

(a) "appointed day" means the 21st day of January, 1972 ;

(b) "existing law" means any law in force immediately, before the appointed day in the whole or any part of the territories now comprised in the State of Meghalaya and includes any rule, order, bye-law, scheme, notification or other instrument made under any such law but does not include any law relating to a matter enumerated in the Union list ;

(c) "Meghalaya" means the State of Meghalaya formed under Section 5 of the North-Eastern Areas (Re-organisation) Act, 1971.

3. As from the appointed day, the existing laws mentioned in the Schedule to this Order, with the amendments to which they have been subjected before the appointed day and which are for the time being applicable to Meghalaya or any part thereof, shall, until altered, repealed or amended by a competent Legislature or other competent authority, have effect, subject to the adaptations or modifications directed by that Schedule, or, if it is so directed shall stand repealed.

4. Whenever an expression mentioned in column (1) of the Table hereunder printed occurs in any existing law mentioned in the Schedule to this Order, then unless that expression is by this Order expressly directive to be otherwise adapted or modified or to stand unmodified or to be omitted, there shall be substituted therefore the expression set opposite to it in column (2) of the Table, and there shall also be made in any sentence in which the expression occurs such consequential amendment as the rules of grammar may require.

TABLE

	(1)		(2)
1.	Assam or Meghalaya	...	Meghalaya.
2.	Governor, Governor of Assam or Governor of Assam exercising his functions as Governor in relation to Meghalaya.	...	Governor of Meghalaya.
3.	Official Gazette	...	"Official Gazette", which expression shall stand unmodified and shall mean the Gazette of Meghalaya but wherever the words "notification in the" preceded it the expression "in the Official Gazette" shall be omitted.
4.	State, the State, the State of Assam and the Assam State (except where it occurs in the expressions. State Government of Assam or Government of Meghalaya).	...	Meghalaya.
5.	Government State Government, State Government of Assam, Assam Government, Government of Assam or Government of Meghalaya.	...	Government of Meghalaya.

5. (1) Where in the short title of any of the existing laws mentioned in the Schedule to this Order, the expression "Assam", "Bengal" or "Eastern Bengal and Assam" occurs, shall be substituted therefore the word "Meghalaya", and the year of the Act occurring at the end of the short title shall be omitted.

(2) References by it short title to any such law as is referred to in sub-paragraph (1) in any other law shall be construed as reference to such law as amended by that sub-paragraphs.

6. Any reference in any existing law specified in the Schedule to this order to a law which is not force in Meghalaya or any part thereof shall be construed as a reference to the corresponding law if any, in force in Meghalaya or part thereof as the case may be.

7. The provisions of this order which have the effect of modifying any existing law so as to alter the manner in which, the authority by which, or the law under or in accordance with which, any powers are exercisable, shall not render invalid any notification order, commitment, attachment, bye-law, rule or regulation duly made or issued, or anything duly done before the appointed day and any such notification, order, commitment, attachment, bye-law, rule, regulation or thing may be revoked, varied, or undone in the like manner to the like extent and in the like circumstances as if it had been made, issued on done after the commencement of this order by the competent authority and under and in accordance with the provisions then applicable to such a case.

8. Save as is otherwise provided by this Order, all powers which under any law in force in Meghalaya or any part thereof were, immediately before the appointed day, vested in or exercisable by any person or authority shall continue to be so vested or exercisable until other provision is made by Legislature or Authority empowered to regulate the matter in question.

9. Nothing in this order shall effect the previous operation of, or anything duly done or suffered under any existing law or any right, privilege, obligation, or liability already acquired, accrued or incurred under any such law or any penalty, forfeiture or punishment incurred in respect of any offence already committed against any such law.

10. Any court, tribunal or authority required or empowered to enforce any law in force in Meghalaya or part thereof immediately before the appointed days hall, notwithstanding that this order makes no provision or insufficient provision for the adaptation of the law, construe the law with all such daptations as are necessary for the purpose facilitating its application.

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THE SCHEDULE

(*See* para, 3)

(a) CENTRAL ACTS

1. The Interest Act, 1839 (32 of 1839).
2. The Judicial Offices' Protection Act, 1850 (18 of 1850)
3. The Caste Disabilities Removal Act, 1850 (21 of 1850)
4. The Public Servants' Inquiries Act, 1850 (37 of 1850).
5. The Indian Toils Act, 1851 (8 of 1851).
6. The Hindu Widows' Re-marriage Act, 1856 (15 of 1856).
7. The Societies Registration Act, 1860 (21 of 1860).
8. The Converts' Marriage Dissolution Act, 1866 (21 of 1866).
9. The Indian Divorce Act, 1869 (Act 4 of 1869).

Section 2 – for "This Act extends to the whole of India except the State of Jammu and Kashmir" substitute, "This Act extends so the whole of Meghalaya".

Section 3. - In clause (c) of s ub-section (1), for " Manipur a nd T ripura" s ubstitute "Meghalaya, Manipur and Tripura".

10. The Court Fees Act, 1870 (7 0f 1870)

After section IA, *insert-*

"1B. Power to modify Act. - It extends to Meghalaya with such exceptions or modifications as are in force :

Provided that the Government of Meghalaya may, by notification, direct that this Act shall a pply t o or i n r elation t o a ny court i n M eghalaya or any p art t hereof w ith s uch exceptions or modification as may be specified in the notification."

11. The Cattle Trespass Act, 1871 (1 of 1871).
12. The Pensions Act, 1871 (23 of 1871).
13. The Indian Christian Marriage Act, 1872 (Act 15 of 1872).

Section 1.- For the second paragraph, substitute " It extends to the whole of Meghalaya".

14. The Married Women's Property Act, 1874 (3 of 1874).

15. The Opium Act, 1879 (Act 1 of 1878).

Section 1.- For the words "Whole of India Except the State of Jammu and Kashmir" substitute "Whole of Meghalaya".

16. The Indian Treasure Trove Act, 1878 (6 of 1878).

17. The Elephants' Preservation Act, 1879 (6 of 1879).

18. The Hackney Carriage Act, 1879 (14 of 1879).

19. The Religious Societies Act,1880 (Act 1 of 1880)

Section 1.- For the second paragraph, substitute " It extends to the whole of Meghalaya."

20. The Vaccination Act, 1880 (13 of 1880).

21. The Municipal Taxation Act, 1881(11 of 1881).

22. The Land Improvement Loans Act, 1883 (19 of 1883).

Section 1.- For sub-section (2), *substitute* "This Act extends to the whole of Meghalaya."

23. The Agriculturists' Loans Act, 1884 (12 of 1884).

Section 2.- For section 2- *substitute* "2. This Act extends to the whole of Meghalaya."

24. The Revenue Recovery Act, 1890 (1 of 1890)

25. The Partition Act, 1893 (4 of 1893).

26. The Prisons Act, 1894 (9 of 1894).

27. The Indian Fisheries Act, 1897 (4 of 1897).

28. The Lepers Act, 1898 (3 of 1898).

29. The Stamp Act, 1899 (2 of 1899).

After section 1, *insert-*

IA. Power to modify Act.- It extends to Meghalaya with such exceptions or modifications as are force :

"Provided that the Government of Meghalaya may, by notification, direct that the Act shall apply in Meghalaya or any part thereof with such exceptions, restrictions and modifications, as may be specified in the notification."

30. The Government Buildings Act, 1899 (4 of 1899).

31. The Prisoners Act, 1900 (3 of 1900).

32. The Indian Registration Act, 1908 (16 of 1908).

After section 1, *insert*-

IA. Power to modify Act.- It extends to Meghalaya with such exceptions or modifications as are in force :

"Provided that the Government of Meghalaya may, by notification, direct that this Act shall apply in Meghalaya or any part thereof with such exceptions, restrictions and modifications, as may be specified in the notification."

33. The Anand Marriage Act, 1909 (7 of 1909).

34. The Destructive Insects and Pests Act, 1914 (2 of 1914).

35. The Local Authorities Loans Act, 1914 (9 of 1914).

36. The Hindu Disposition of Property Act, 1916 (15 of 1916).

37. The Destruction of Records Act, 1917 (5 of 1917).

38. The Local Authorities Pensions and Gratuities Act, 1919 (1 of 1919).

39. The Identification of Prisoners Act, 1920 (33 of 1920).

40. The Provident Funds Act, 1925 (19 of 1925).

41. The Indian Succession Act, 1925 (39 of 1925).

42. The Hindu Inheritance Removal of Disabilities Act, 1928 (12 of 1928).

43. The Child Marriage Restraint Act, 1929 (19 of 1929).

44. The Parsi Marriage and Divorce Act, 1936 (2 of 1936).

45. The Dissolution of Muslim Marriages Act, 1939 (8 of 1939).

(b) BENGAL REGULATIONS,ETC.

1. The Bengal Alluvion and Diluvion Regulation, 1825 (Bengal Regulation 2 of 1825).

Section 4.- First proviso – For "under the provisions of Regulation 2, 1819 or of any other regulation in force" *substitute* "under any law for the time being in force".

Regulations under the Government of India Acts of 1870 and 1915.

2. Assam Local Rates Regulation, 1879 (Regulation 3 of 1879).

Section 1.- For Section 1,- *substitute* –

"1 (1) This Regulation may be called the Meghalaya Local Rates Regulation.

(2) It extends to the whole of Meghalaya but shall come into force in the Khasi Hills District and Jaintia Hills District only on such date as the Government of Meghalaya may, by notification, appoint.

Section 2.- Omit clause (4).

In clause (5), in sub-clause (b), Omit, " is situate in any place other than the permanently settled portions of Cachar and Goapara and the same". Omit sub-clause (d) and in the provision,omit or sub clause (d)".

Section 8.- For Section 8,*substitute* –

'8. An appeal from the order of any officer appointed under section 6 to assess or collect a rate shall lie to the Board of Revenue and the order passed on such appeal by the Board shall be final".

The words "any Government", wherever they occur, shall stand unmodified.

3. The Garo Hills Regulation, 1882 (Regulation 1 of 1882).Omit the preambles.

Section 1. - Omit– "and shall come into operation on being published in the official gazette".

4. The Chin Hills Regulation, 1896 (Regulation 5 of 1896).

Section 1. – For "specified in the Schedule" *substitute* – "in Meghalaya".

Omit the Schedule.

Acts of the Lieutenant-Governor of Bengal in Council –

5. The Bengal Prevention of Inoculation Act, 1865 (Bengal Act, 4 of 1865).

Long title.- Omit "in the town and suburbs of Calcutta and in towns to which Act 3 of 1864, passed by the Lieutenant-Governor of Bengal in Council, has been or shall hereafter be extended."

Preamble.- Omit the second paragraph.

Section 2. – For "enter the town of Calcutta or any other town" *substitute* "enter any town".

Section 3. – For section 3, *substitute* –

"3. It shall be lawful for the Government of Meghalaya, by notification, to extend this Act to any town or place in Meghalaya in which it shall appear to the Government of Meghalaya that at the time of such notification there exists proper and sufficient arrangements of the inoculation of the inhabitants thereof with the cow-pox".

6. The Bengal Vaccination Act 1880 (Bengal Act 5 of 1880).

Preamble,- Omit " in the town, port and suburbs of Calcutta and in other twons and selected local areas in the territories administered by the Lieutenant-Governor of Bengal to which this Act may be hereafter extended".

Section 1. – For paragraphs (1) and (2), substitute –

"(1) This Act may be called the Meghalaya Vaccination Act".

"(2) It shall not come into force in any town or area of its own force but the Government of Meghalaya may, by notification, declare its intention to extend this Act of any of its provisions to any town or selected local area in Meghalaya"

In the last paragraph, omit "This Act shall come into force from the day on which it may be published in the Official Gazette with the assent of the Governor- General; but"

Section 9.- For section 9, substitute –

9. " Appropriation of the fees.- All such fees shall be appropriated in such manner as the Government of Meghalaya may direct".

Omit section 14 to 17 and the heading above the said section.

Section 18.- For " under the provisions of Chapter X of the Calcutta Municipal Consolidation Act, 1876 or of any other law" substitute "under any law".

Section 19.- Omit "or if the child was born out of the Town of Calcutta or his birth has not been registered in the said town".

Section 21.- For " under the provisions of the Calcutta Municipal Consolidation Act, 1876 or of any other law", substitute "under any law".

Section 25.- Omit the words commencing with "In any Municipality" and ending with the words "made to the Commissioner and ".

Section 32.- Omit "or the Corporation".

Section 33.- In clause (b), omit "outside the town of Calcutta".

For the expression in the Schedule " Bengal Vaccination Act, 1880", wherever it occurs, substitute – "Meghalaya Vaccination Act".

7. The Private Fisheries Protection Act, 1889 (Bengal Act 2 of 1889).

Act of the Lieutenant-Governor of Eastern Bengal and Assam in Council

8. The Assam Excise Act, 1910 (Eastern Bengal Act of 1910)

Long title and preamble.- Omit "in Eastern Bengal and Assam"

Section 1. – Omit sub-sections (2), (3) and (4).

Omit section 2 and the First Schedule.

Section 7.- Omit "Save as is provided in section 2 and in the First Schedule".

Omit Section 24.

9. The Bengal Public Demands Recovery Act, 1913 (Bengal Act 3 of 1913).

Long title and preamble.- Omit "in Bengal".

Section 1. – For section 1, *substitute* –

"1. This Act may be called the Public Demands Recovery Act".

Omit section 2.

Section 20. Omit sub-sections (3) and (4).

Section 35. – Omit sub-section (3).

SCHEDULE I

In item 1, for "the Bengal Land Revenue Sales Act, 1859 or the Bengal Land Revenue Sales Act, 1868 or any other law" *substitute* "any law".

Omit items 2.

In item 4, omit "or (iii) to be recovered under the Bengal Land Revenue Sales Act, 1868".

Omit items 10, 11, 12.

SCHEDULE II

In item 46, omit sub-items (3), (4) and (5).

In item 47, omit sub-item (3).

In item 48, omit the proviso.

Omit items 62, 64 and 67.

(c) ASSAM ACTS

1. The Assam Students and Juvenile Smoking Act, 1923) Assam Act 2 of 1923.

   Section 1. – For sub-sections (2) and (3) substitute –

   "(2) The Government of =Meghalaya may, by notification exempt any locality form the operation of this Act".

   Section 4. – For "Assam or a member of a Municipal or Local Board or a member of a Village Authority constituted under section 20 of the Assam Local Self-Government Act, 1950, or of a Town Committee constituted under section 329, sub-sections (1) and (2), of the Assam Municipal Act,1913" *substitute* "Meghalaya".

2. The Assam Water Hyacinth Act, 1926 (Assam, Act 3 of 1926).

   Section 1. – Omit sub-section. (2).

   Section 2.- In clause (2), omit "constituted under section 329 of the Assam Municipal Act, 1923".

3. The Assam Temperance Act, 1926 (Assam Act 4 of 1926).

   Omit section 2.

   Section 3. – For section 3, substitute.

   "3. This Act shall come into force in any locality on such date as the Government of Meghalaya may , by notification, appoint and different dates my be appointed for different localities".

4. The Assam Opium Smoking Act, 1927 (Assam Act 3 of 1927).

   Section 1. – Omit sub-section (2).

5. The Assam Highways Act,1928 (Assam Act 2 of 1928).

   Section 1. – Omit sub-sections (2) and (3).

6. The Goalpara Tenancy Act, 1929 (Assam Act 1 of 1929).

   Long title . – Omit "in the district of Goalpara".

   Omit the preambles.

   Section 1.- For section 1. *Substitute* –

   "1. *Short title, extent and commencement*.- (1) This Act, may be called Garo Hills Tenancy Act.

(2) It e xtends to the pe rmanently settled areas of the Garo H ills D istrict, but the Government of Meghalaya may, by notifications extend the whole or any part of this Act to other areas in the Garo Hills or any part thereof".

Omit *sections* 2 and 3.

Section 4. – Omit clause (3).

In clause (4) – Omit "means the Deputy Commissioner in-charge of Goalpara District and ".

Omit Schedule I and II.

7. The Assam Money Lenders Act, 1934 (Assam Act 4 of 1934).

   Section I.-For sub-sections (2) and (3) substitute –

   "(2) It extends to the whole of Meghalaya".

8. The Assam Private Fisheries Protection Act, 1935 (Assam Act I of 1925).

   Section 1. For sub-sections (2), substitute –

   (2) The Indian Fisheries Act, 1897 (Central Act 4 of 1897) is to be read as supplemental to this Act".

9. The Assam Disorderly Houses Act, 1936 (Assam Act 4 of 1956).

   Section 1. For sub-sections (2) and (3) , *substitute* –

   "(2) It extends only to such areas in Meghalaya as the Government of Meghalaya may, by notification, specify in this behalf".

   Omit section 2.

10. The Good Conduct Prisoners' Probational Release Act, 1938 (Assam act 2 of 1938).

    Section 1. – Omit sub-sections (2) and (3).

11. The Assam Opium Prohibition Act, 1947 (Assam Act 23 of 1947).

    Long title and preamble . – For "in the province of Assam", *substitute* " in Meghalaya".

    Section 1. – Omit sub-sections (2) and (3).

    Section 2 - For clause (i) substitute "(i) State" means the State of Meghalaya".

12. The Assam Home Guards Act,1947 (Assam Act 24 of 1947).

    Section 1. - Omit sub-sections (2) and (3).

13. The Assam Management of Estates Act, 1949 (Assam Act 17 of 1949).

Long title.- For "districts of Goalpara, Garo Hills, Kamrup, Nowgong, Darrang, Sibsagar, Lakhimpur and Cachar in the Province of Assam", substitute "Garo Hills District".

Section 1. - For sub-section (2) *substitute* –

"(2) It extends to the permanently settled areas of the Garo Hills District".

Section 2. – In clause (g) "districts of Cachar, Goalpara and Garo Hills" *substitute* "Garo Hills District".

14. The Assam Co-operative Societies Act, 1949 (Assam Act 1 of 1950).

Section 1. – Omit sub-sections (2) and (3).

15. The Assam Prohibition of Smoking in Show House Act, 1951 (Assam Act 9 of 1951).

Section 1. – Omit sub-sections (2) and (3).

16. The Assam State Acquisition of Zamindaries Act, 1951 (Assam Act 18 of 1951).

Long title and preamble.- For "districts of Goalpara, Garo Hills and Cachar, *substitute* "in the Garo Hills District".

Section 1. – for sub-section (2), *substitute* –

"(2) It extends to the permanently settled areas of the Garo Hills District".

Section 2. – Omit Clause (n).

Clause (r) for "in the districts of Cachar, Garo Hills and Goalpara", *substitute* "in the Garo Hills District".

17. The Assam Embankment and Drainage Act, 1953 (Assam Act 1 of 1954).

Section 1.-Omit subsections (2) and (3)

Section 2.- In clause (vi) (c) add –

"or District Council" at the end.

Section 8 – After "Town Committee" insert "District Council".

Omit section 22.

18. The Assam Cinemas (Regulation) Act, 1953 (Assam Act 14 of 1953).

Section 1. – Omit sub-sections (2) and (3).

19. The Assam Prohibition of Smoking in Passengers' Vehicles Act, 1964 (Assam Act 17 of 1954).

Section 1. – Omit sub-sections (2) and (3).

20. The Assam Rhinoceros Preservation Act, 1954 (Assam Act 20 of 1954).

Section 1. – Omit sub-section (2).

21. The Assam Non-Agricultural Urban Areas Tenancy Act, 1956 (Assam Act 12 of 1955).

Section 1.-Omit sub-section (3).

22. The Assam Khadi and Village Industries Board Act, 1955 (Assam Act of 1955).

Section 1. – (i) for sub-section (2), substitute –

"(2) It extends to the whole of the State of Meghalaya".

(ii) Omit sub-section (3).

Section 4.- For section 4, substitute –

4. **"Constitution of the Board.-** The Board shall consist of such number of members as the State Government may appoint".

Omit section 5.

Section 7. – Omit the fullstop "(.)" at the end of sub-section (1) and (2) and add the following words thereafter followed by fullstop "(.)"-

"with prior approval of the State Government".

Omit section 8A.

Omit sections 10A, 10B, 10C, 10E, 10F and 10G.

Omit section 17.

Section 25. – In sub-sections (3),(4) and (5) between the word "Assam" and "and" insert "Meghalaya".

23. The Assam Aid to Industries (Small and Cottage Industries) Act, 1955 (Assam Act 2 of 1956).

Section 1.-for section 1, substitute the following :-

"1. (1) This Act may be called the Meghalaya Aid to Small and Cottage Industries Act".

"(2) It extends to the whole of Meghalaya".

24. The Assam Municipal Act, 1956 (Assam Act 15 of 1957).

Section 1. – Omit sub-section (3).

25. The Assam Weights and Measures (Enforcements) Act, 1958 (Assam Act 19 of 1959).

Section 1. – Omit sub-sections (2) and (3).

Section 23. – Omit the words "after the expiry of six months from the commencements of this section" and the words "after the commencement of the Assam Weights and Measures (Enforcement) (Amendment) Act, 1964" and the Comma "(,)" after the words "Whoever" and "Section" occurring in Section 23.

26. The Assam Ganja and Bhang Prohibition Act, 1958 (Assam Act 21 of 1959).

Section 1 . – Omit sub-section (2) and (3).

27. The Assam Ancient Monuments and Records Act, 1959 (Assam Act 23 of 1959).

Section 1. – Omit sub-sections (2) and (3).

28. The Assam Town and Country Planning Act, 1959 (Assam Act 2 of 1960).

Section 1. – For sub-sections (2) , substitute –

"(2) It shall not come into force in any area where it is not in force unless the Government of Meghalaya, by notification, otherwise directs, and any such notifications may specify the exceptions, restrictions and modifications subject to which this Act shall apply in any such area".

29. The Assam Autonomous Districts Administration of Justice Act, 1960 (Assam Act 14 of 1960).

Section 1. – Omit subsections (2) and (3).

30. The Assam Regulated and Licensed Warehouses Act, 1959 (Assam Act 15 of 1960).

Section 1.-Omit sub-sections (2) and (3).

31. The Assam Shramik Bahini Act, 1959 (Assam Act 24 of 1960).

Section 1.- For sub-sections (2) and (3), *substitutes* :-

"(2) It extends to the whole of Meghalaya".

Section 30. – Omit sub-section (2).

32. The Assam Official Language act, 1960 (Assam Act 33 of 1960)
This Act shall stand repealed.

33. The Assam Co-operative Land Mortgage Bank Act, 1960 (Assam Act 1 of 1961).

Section 1. – For sub-section (2) substitute –

"(2) I extends to the whole of Meghalaya".

Section 20.- Omit sub-section (2).

34. The Assam State Acquisition of Land belonging to Religious or Charitable Institution of Public Nature Act, 1959 (Assam Act 9 of 1961).

Section 1. – For sub-sections (2) and (3).

35. The Assam Slum Areas (Improvement and Clearance) Act, 1959(Assam Act 12 of 1961).

Section 1. – For sub-section (2), *substitute* –

"(2) It shall come into force in any area only on such date as the Government of Meghalaya may, by notification, specify and any such notification may specify the exceptions, restrictions or modifications subject to which the Act shall apply in such areas".

36. The Assam Board of Revenue Act, 1962 (Assam Act 21 of 1962).

Section 1. – For sub-section (2), *substitute* –

"(2) It extends to the whole of Meghalaya".

Omit section 11.

37. The Assam Land (Requisition and Acquisition) act, 1964 (Assam Act 15 of 1964).

Section 1. – Omit sub-sections (2) and (3).

Section 2. – For clause (b), *substitute* –

"(b) 'Court' means the principal civil court of original jurisdiction and includes any other civil court which the Government of Meghalaya may, by notification, appoint to perform all or any of the functions of a court under this Act".

Omit sections 21 and 22.

38. The Assam Prevention of Begging Act, 1964 (Assam Act 18 of 1964).

Section 1. – Omit sub-section (2).

39. The Assam Development Authorities Act, 1964 (Assam Vet 31 of 1964).

Section 1. – Omit sub-section (2).

40. The Assam Village Defence Organisation Act, 1966 (Assam Act 22 of 1966).

Section 1. – Omit sub-sections (2) and (3).

41. The Assam Borstal Institution Act, 1968 (Assam Act 1 of 1969).

Section 1.- Omit sub-section (2).

42. The Assam Requisition and Control of Vehicles Act, 1968 (Assam Act 5 of 1969).

Section1.-Omit subsections (2) and (3).
Section 2. – For clause (a), substitute –

"(a) "Court" means the principal civil court of original jurisdiction and includes any other court which the Government of Meghalaya may, by notification, appoint to perform all or any of the functions of a court under this Act".

Omit clause (d).
Omit Section 18.

43. The Assam National Parks Act, 1968 (Assam Act 9 of 1969).

Section 1. – Omit sub-sections (2) and (3).

(d) MEGHALAYA ACTS AND REGULATIONS

1. The Meghalaya Alluvion and Diluvion Regulation..
2. The Meghalaya Local Rates Regulation.
3. The Garo Hills Regulation, 1882 (Regulation 1 of 1882).
4. The Chin Hills Regulation 1896 (Regulation 5 of 1896).
5. The Meghalaya Prevention of Inoculation Act.
6. The Vaccination Act, 1880.

   Section 1. – For sub-section (1), *substitute* –

   "(1) This Act may be called the Meghalaya Vaccination Act".
7. The Private Fisheries Protection Act, 1889 (Act 2 of 1889).
8. The Meghalaya Excise Act.

9. The Public Demands Recovery Act.

10. The Meghalaya Students and Juvenile Smoking Act.

11. The Meghalaya Water Hyacinth Act.

12. The Meghalaya Temperance Act.

13. The Meghalaya Opium Smoking Act.
Section 1.- Omit sub-section (2).

14. The Meghalaya Highways Act.

15. The Garo Hills Tenancy Act.

16. The Meghalaya Money Lenders Act.

17. The Meghalaya Private Fisheries Protection Act.

18. The Meghalaya Disorderly Houses Act.

19. The Good Conduct Prisoner's Probational Release A.
Section 1.-Omit sub-section (2) and (3).

20. The Meghalaya Opium Prohibition Act.
Section 2. – For clause (i) substitute –

"(i) 'State' means the State of Meghalaya".

21. The Meghalaya Management of Estates Act.

22. The Meghalaya Co-operative Societies Act.

23. The Meghalaya Home Guards Act.

24. The Meghalaya Prohibition of Smoking in Show Houses Act.

25. The Meghalaya Acquisition of Zamindaries Act.

26. The Meghalaya Embankment and Drainage Act.
Section 1. – Omit sub-sections (2) and (3).

27. The Meghalaya Cinemas (Regulation) Act.

28. The Meghalaya Prohibition of Smoking in Passengers' Vehicles Act.
Section 1. – Omit sub-section (3).

29. The Meghalaya Rhinoceros Preservation Act.

30. The Meghalaya Non-Agricultural Urban Areas Tenancy Act.

Section 1. – Omit sub-section (3).

31. The Meghalaya Khadi and Village Industries Board Act.

Section 1. – (i) After sub-section (1), insert –

"(2) It extends to the whole of the State of Meghalaya

(ii) Omit sub-section (3).

4. "Constitution of the Board.- The Board shall consist of such number of members as the members as the State Government may appoint"-

Omit section (5).

Section 7.- "Omit the fullstop "(.)" at the end of sub-sections (1) and (2) and add the following words thereafter followed by fullstop "(.)" –
"with proper approval of the State Government".

Omit section 8A.

Omit sections 10A, 10B, 10C, 10E, 10F and 10G.

Section .25. – In sub-sections (3) ,(4) and (5) between the words "Assam" and "insert" "Meghalaya".

32. The Meghalaya Aid to Small Cottage Industries Act.

33. The Meghalaya Municipal Act.

34. The Meghalaya Weights and Measures (Enforcement) Act.

Section 1. – Omit sub-sections (2) and (3)

Section 23.-Omit the words "after the expiry of six months from the commencement of this s ection" and the w ords "af ter t he com mencement of t he A ssam W eights and Measures (Enforcement) (Amendment) Act, 1964" and comma" "(,)" after the words "Whoever" and "Section" occurring in Section 23.

35. The Meghalaya Ganja and Bhang Prohibition Act.

Section 1.-Omit sub-sections (2) and (3).

36. The Meghalaya Ancient Monuments and Records Act.

Section 1. – Omit sub-section (3).

37. The Meghalaya Autonomous Districts Administration of Justice Act.

50. The Meghalaya Requisition and Control Vehicles Act.

51. The Meghalaya National Parks Act.

52. The Meghalaya Prevention of Gambling Act, 1970 (Act 8 of 1970).

53. The Meghalaya Subsidiary Force Act, 1971 (Act 8 of 1971).

Section 1. – *Omit* sub-section (2).

54. The Meghalaya Wild Animals and Birds Protection Act, 1971 (Act 9 of 1971).

55. The Meghalaya Transfer of Land (Requisition) Act, 1971 (Act 1 of 1972).

38. The Meghalaya Regulated and Licensed Warehouses Act.

Section 1. – Omit sub-sections (2) and (3).

39. The Meghalaya Shramik Bahini Act.

Section 1. – Omit sub-section (3).

40. The Meghalaya Town and Country Planning Act.

*Section*1. – For sub-section (2), *substitutes* –

"(2) It shall not come into force in any area where it is not in force unless the Government of Meghalaya, by notification, otherwise directs and any such notification may specify the exceptions, respections and modifications subject to which this Act shall apply in any such area".

41. The Meghalaya Co-operative Land Mortgage Bank Act.

Section 1. – For sub-section (2),*substitute* –

"(2) It extends to the whole of Meghalaya"

42. The Meghalaya Acquisition of Land belonging to Religious or Charitable Institutes of Public Nature Act.

Section 1. – Omit sub-section (3).

43. The Meghalaya Slum Areas (Improvement and Clearance) Act.

44. The Meghalaya Board of Revenue Act.

45. The Meghalaya Land (Requisition and Acquisition) Act.

Section 1. – Omit sub-section (2) and (3).

46. The Meghalaya Prevention of Begging Act.

47. The Meghalaya Development Authorities Act.

48. The Village Defence Organisation Act.

Section 1. – Omit sub-section (3).

49. The Meghalaya Borstal Institutes Act.

ANNEXURE -2

পঞ্জীভূক্ত নম্বৰ—ক-12 Registered No,—A-12

অসম ৰাজগত্ৰ

सत्यमेव जयते

The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত-কৰ্ত্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 45 দিশপুৰ, শনিবাৰ, 23 মাৰ্চ্চ, 1974 চন, 2 চ'ত, 1896 শক
No. 45 Dispur, Saturday, March 23, 1974, 2nd Chaitra, 1896 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LAW DEPARTMENT

NOTIFICATION

The 18th March 1974

No.LJL.541/73/2.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information:—

ASSAM ACT XI OF 1974

(Received the assent of the Governor on the 15th March, 1974)

THE ASSAM EXCISE (THIRD AMENDMENT) ACT, 1973

An

Act

further to amend the Assam Excise Act, 1910

Preamble. Whereas it is expedient further to amend the Assam Excise Act, 1910 hereinafter called the principal Act, in the manner hereinafter appearing; **Assam Act I of 1910.**

It is hereby enacted in the Twenty-fourth Year of the Republic of India as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Assam Excise (Third Amendment) Act, 1973.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of Section 36 of Assam Act I of 1910.

2. In Section 36 of the principal Act,—

(1) existing sub-section (3) shall be renumbered as sub-section (5).

(2) the following new sub-sections shall be inserted in between sub-section (2) and sub-section (5), as sub-sections (3) and (4), namely :—

(3) The State Government may make rules regulating the terms and conditions that may be required to be complied with and the factors to be taken into consideration, in issuing licenses, permits or passes under this Act or rules framed thereunder.

(4) While framing rules under this Act, the State Government may provide, from time to time, for reservations to be made in favour of persons belonging to the Scheduled Castes, Scheduled Tribes, Other Backward Classes and educated un-employed youths with particular reference to their economic backwardness for the purpose of this Act; and may also provide for discouraging or preventing monopoly in matters relating to such licenses, passes and permits.

Md. SAADULLAH,
Joint Secy. to the Govt. of Assam,
Law Department.

Gauhati—Printed and published by the Joint Supdt., Assam Govt. Press
(Ex-Gazette) No.87—1,457+100—23—3—1974.

ANNEXURE-3

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/37 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the Principal Rules, namely:-

1. **Short title and Commencement** : (1) These rules may be called the Meghalaya Excise (Third Amendment) Rules, 2020.

   (2) They shall come into force with effect from commencement of Central Bonded Warehouses.

2. **Amendment of Rule 3.-** In the principal rules, in rule 3, in sub-rule (2) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

3. **Amendment of Rule 4**.- In the principal rules, in rule 4, in clause (iv) for the word "Bonded Warehouse" the word "Central Bonded Warehouse" shall be substituted.

4. **Amendment of Rule 4A**.- In the principal rules, for the existing rule 4A the following shall be substituted, namely,-
   "**4A.** Central Bonded Warehouse (CBW) shall apply Import Permit on liquor allowed for Canteen Licenses, based on the quarterly allotment on payment of Import Pass Fee/Transport Pass Fee, Literage Fee and Advalorem duty at the rate applicable to Canteen License as notified by the State Government from time to time. At the end of every quarter, i.e. last day of March, June, Sept and Dec of every year, the Central Bonded Warehouse shall pay to the State Government the Advalorem on the remaining stock, if any, at the rate applicable for retail license on that day within fifteen days. Similar procedure shall be followed by bonded warehouses for liquor meant for Canteen licenses".

5. **Amendment of Rule 141** .- In the principal rules, for the existing rule 141 the following shall be substituted, namely,-
   "**141 Transit Wastage Allowance** – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL, Beer, Wine, BIO when transported, exported or imported under Bond or on pre-payment of Advalorem/Excise duty, Import Pass Fee/ Transport Pass Fee and Literage Fee.

Duration of Transportation	Transit Wastage Allowance (in %)		
	If in wooden vessels	If in metal vessels	If in glass vessels/pearl pot vessels
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the Advalorem/Excise duty, Import or Transport pass fee and Literage fee involved against the Import or Transport Permit of Central Bonded Warehouse; The Central Bonded Warehouse shall pass on fifty percent of the permissible Transit Wastage Allowance to the Bonded Warehouses.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS(E)49/2020/37 -A, **Dated Shillong, the 15th October, 2020.**

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

15/10/20

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ANNEXURE-4

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/36 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules to amend the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya), hereinafter referred to as the Principal Rules, namely :-

1. **Short title and Commencement**.- (1) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.
(2) They shall come into force with immediate effect.

2. Insertion of new clause (iia) in rule. 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,-
"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, Beer, Wine, BIO etc., imported on pre-payment of Excise or Advalorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,-

"44. License for Central Bonded Warehouse shall be granted on the following conditions: (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.

(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.

(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.

(6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.

(7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).

(8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.

(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.

(10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

(11) The Central Bonded Warehouse must be made operational within four months from the date of issue of license.

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (E) 49/2020/36 -A, **Dated Shillong, the 15th October, 2020.**

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

15/10/20

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

-54- TPNo - ALR 686085

ANNEXURE -5

INVOICE

Corporate Office:
Beam Global Spirits & Wine (I) Pvt Ltd
12th Floor, Building No. 10, Tower 'C' C
DLF Cyber City Phase 'II',
Gurgaon (Haryana) Pincode/122002
India
CIN No.: U15122MH2006PTC160606
PAN No.: AACCB3381L

Bill of Lading: 9180097436
Shipped from: BEAM Bulk - Production Plant
Village: Kasna Tehsil: Sohna (001020) Distt:
GSTIN: 06AACCB3381L2ZL
TIN No.: 06790000038
CST: 06790000038
PAN: AACCB3381L
Invoice/CIP / IND
Truck No.: RJ14GD 3421
Transp Permit No.: AE/RJ/6029 DT. 31.08.21
Import Permit No.: UCW/129 DT. 25.08.21
DR No.: 3539 DT. 31.08.21
Export Permit No.: BEN/03345 DT. 27.08.21

Bill to:
UNIPORT NEW CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RJ BHOJPUR/09102/DN
LST / TIN No.: 710330-0029
CST No: 17633800332
GSTIN: NOT APPLIED
PAN NO: AADFU0417F

Ship to:
UNIPORT NEW CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RJ BHOJPUR
GSTIN: NOT APPLIED
PAN NO: AADFU0417F

000010		THC 1000 ML X 12 (GLASS)			180	15.00 CS	6,875.00	137,500.00
		Batch: 1-31AUG21						
		THC 375 ML X 24 (GLASS)			3,240	135.00 CS	4,916.00	1,493,650.00
		Batch: 1-31AUG21						
000020		THC 375 ML X 24 (GLASS)			1,200	50.00 CS	7,502.05	375,102.50
		Batch: 1-31AUG21						
000030		THC 180ML X 48 (GLASS)			1,440	30.00 CS	7,016.75	224,503.50
		Batch: 1-30AUG21						
000050		T50 1000 ML X 12 (GLASS)			90	10.00 CS	10,512.00	105,120.00
		Batch: 2-28AUG21						
000060		T20 750 ML X 12 (GLASS)			480	40.00 CS	11,088.17	397,053.60
		Batch: 2-28AUG21/2-31AUG21						
000070		T20 375ML X 24 (GLASS)			720	30.00 CS	11,340.00	340,200.00
		Batch: 2-28AUG21/2-30AUG21						
		T20 180ML X 48 (GLASS)			960	20.00 CS	11,600.00	232,000.00
		Batch: 2-30AUG21/2-31AUG21						
000090		TORO 750 ML X 12 (GLASS)			180	15.00 CS	13,010.00	195,150.00
		Batch: 2-30AUG21/2-31AUG21						
		T20 1000 ML X 12 (GLASS)			240	20.00 CS	14,062.00	281,240.00
		Batch: 2-28AUG21/2-31AUG21						

Copy Received

Date: 9-9-21

Scanned with CamScanner

(2)

Annexure-A

[redacted]

12/97

[redacted]

1	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
2	[redacted]	[redacted]	200	[redacted]	[redacted]
3	[redacted]	[redacted]	200	[redacted]	2,92,410.00

[redacted]

[redacted]

[redacted]

-56-

FRATELLI WINES PVT LTD

FRATELLI WINES PVT LTD

GAT NO 129, [illegible] TAL. MALSHIRAS, DIST. SOLAPUR, MAHARASHTRA

Mobile: [illegible] Phone: +91-[illegible] Email: [illegible]@fratelliwines.in

FRATELLI

Fratelli

INVOICE No.332 Date: 30-09-2021

Buyer
M/s.Unpublish Central Warehouse
9th Mile Baridua, Ri Bhoi
-793101 , Meghalaya ,
PAN No.: AAGHU6437P GSTIN : TIN No.: 17653840858

25/9/21

Challan No. : 909 Date: 30-09-2021
SoCode : SO-1-19021682 Date: 14-09-2021
T.P.No. : 576/569 Date: 30-08-2021
Order No. : 1 Date: 13-09-2021
Vehicle No : MH-42-AA-5272

1	[illegible]	[illegible]	692,928		12	110	1320	357.12	429124.80
2	[illegible]	552305	960		24	40	960	204.83	196636.80
3	[illegible]	552307	1020		12	85	1020	392.16	400082.40
4	[illegible]	552308	960		24	40	960	204.83	196636.80
5	[illegible]	1182320,1182707	206,634		12	70	840	406.68	341594.40
6	[illegible]	1207521,1208810	413,1089		12	125	1500	191.01	286515.00
7	[illegible]	1214712	1200		24	50	1200	97.98	117576.00
8	[illegible]	1150306	840		12	70	840	478.08	401587.20
9	[illegible]	[illegible]	101,1693		12	150	1800	255.32	459568.00
10	[illegible]	[illegible]	1200		24	50	1200	132.64	159168.00
11	[illegible]	[illegible]	1200		12	100	1200	255.38	306456.00
12	[illegible]	[illegible]	996,204		24	50	1200	132.64	159168.00

[illegible]	
Basic Cess	23,370.00
Vend Fees	
Excise Duty	0.00
Additional Excise	
Import	
Total Amount	4,269,455.00
GST SALE Payable @ 7%	85389.00
Gross Amount	4354824.00
TCS @ 1.00 %	43548.00
Freight	0.00
GRAND TOTAL	4398372.00

If the buyer cancels the order after the goods have been dispatched from the factory, Value Added Tax Act will be applicable as per the rules. Any damage caused to the goods during transit will be debited by us. If any dispute arises in connection with this invoice, it will be subject to the jurisdiction of the courts in Delhi and it shall be necessary for us to pay the entire amount of the invoice. If any tax is payable on the sale but not paid or shall be paid

Sale applied : C FORM

[illegible] GSTIN : 17AABCF5061E1ZH

VEHICLE NO. : [illegible] DATE : 30-09-21

CARTONS : [illegible] DATE : 30-09-21

INVOICE VALUES (IN WORDS) RUPEES FORTY THREE LAKHS NINETY EIGHT THOUSAND THREE HUNDRED SEVENTY TWO ONLY

1.Payment Terms :- 60 days from the Date of Invoice.
2.Breakage is Taxable if not on account of the buyer.
3.Any dispute with regards to this Invoice will be subject to jurisdiction of the court in New Delhi
4.1.5% per Month will be charged upon invoices not being repaid after due date of payment.
5.Goods once sold will not be taken back.

E&OE

Prepared by Checked by Inspected by

Authorised Signatory

Scanned with CamScanner

INVOICE

CMJ Breweries Private Limited

Ref-27

25/9/21

DATE :

Sale Type : DIRECT

UNIVERSITY CENTRAL

DESTINATION DILONG

ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION

Authorized Signatory

-54- TPNo - ALR686085

7/9/21 Page-1

ANNEXURE -5

INVOICE

Corporate Office:
Beam Global Spirits & Wine (I) Pvt Ltd
12th Floor, Building No. 10, Tower 'C' C...
DLF City Phase 'C' II,
Gurgaon (Haryana) Pincode-122002
India
CIN NO.- U51909DL2007PTC164696
PAN NO.- AACCB3555R

Bill of Lading: 9183097436
Shipped from: BCBW India – Production Plant
Village Kasan, Tehsil Bhiwadi, Distt. Alwar
GSTIN: 08AACCB3555R1ZA
TIN No. 08750200539
CST 08750200539
PAN AACCB3555R
Invoice: CIF / FOB
Truck No. RJ14GD 3427
Transp Permit No. AL/686085 DT. 31.08.21
Import Permit No. UCW/129 DT. 28.08.21
DR No. 2638 DT. 31.08.21
Export Permit No. BEH002345 DT. 27.08.21

UNDISPATCH CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RJ BHOI/793102/IN
LST / TIN No. 17033848053
CST No. 17033848052
GSTIN: NOT APPLIED
PAN No. AAGFU0947F

UNDISPATCH CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RJ BHOI/793102/IN
GSTIN: NOT APPLIED
PAN NO. AAGFU0947F

000010		TRC 1000 ML	180	20.00 CS	6,875.00	137,500.00
		Batch: 1-JUL/AUG21	3,300	20.00 CS	4,916.00	1,485,650.00
		TRC 750 ML	1,500	30.00 CS	7,603.65	375,182.50
000030	IN200182	TRC 375 ML	1,440	30.00 CS	7,616.75	228,502.50
000040	IN000355	TRC 180ML	90	10.00 CS	10,512.00	105,120.00
000050	IN200412	TSV 1000 ML	660	40.00 CS	11,088.17	387,053.60
000060	IN200183	TSV 750 ML	720	30.00 CS	11,340.00	340,200.00
000070	IN300042	TSV 375ML	900	20.00 CS	11,600.00	232,000.00
		TSV 180ML	180	15.00 CS	13,012.00	195,180.00
000090		ZORO 750 ML	240	20.00 CS	14,082.00	281,640.00
		Batch: 1-JUL/AUG21				

Cashier

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-55-

Annex-1

MARWET BOTTLING INDUSTRIES

THEM-MARWET-KHANAPARA

DIST-[illegible], PIN-793101

[illegible]

17/9/24

GST NO: [illegible]

Company's GST NO: [illegible]

[illegible]	[illegible]	[illegible]	Date: [illegible]
[illegible]	[illegible]		Date:
[illegible]	[illegible]	01	Date: [illegible]
[illegible]	[illegible]	UCW/[illegible]	Date: [illegible]
[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	THEM-MARWET-KHANAPARA	To: 9TH MILE, BARIDUA
[illegible]	[illegible]	ROAD	
[illegible]	[illegible]		

[illegible]/TIN No.

[illegible] No. AAGFU[illegible]47F

GST NO:

SL.NO	[illegible]	[illegible]	QUANTITY	RATE	AMOUNT [illegible]
1	[illegible]	[illegible]	100	1129.64	1,12,964.00
2	[illegible]	[illegible]	200	1129.64	2,25,928.00
3	[illegible]	[illegible]	250	1129.64	2,87,410.00
	[illegible]		[illegible]		[illegible]
[illegible]			[illegible]		[illegible]
[illegible]			[illegible]		[illegible]
[illegible]			GRAND TOTAL AMOUNT		6,27,515.00

[illegible]

NO GST HAS BEEN CHARGED ON THIS SUPPLY SINCE SUPPLY OF ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION IS OUT SIDE THE PURVIEW OF GST

MARWET BOTTLING INDUSTRIES

For Marwet Bottling Industries

Authorised Signatory

[illegible]

[illegible] this Invoice Shows the actual price of the Goods described and that all Particulars are true and correct.

[illegible]

-56-

FRATELLI WINES PVT LTD

FRATELLI WINES PVT LTD

GAT NO 191, [illegible] TAL. MALSHIRAS, DIST. SOLAPUR, MAHARASHTRA

Mobile [illegible] Phone +91-[illegible] Email: info@fratelliwines.in

Website: www.fratelliwines.in

FRATELLI

Fratelli

INVOICE No.332 Date : 30-08-2021

Buyer

M/s.Unipebbles Central Warehouse

9th Mile Baridua, Rl.Bhoi

-793101 , Meghalaya ,

PAN No. : AAGHU6457P GSTIN. :

TIN No. : 17653848858

20/9/21

Challan No. / 909 Dated 30-08-2021

SoCode : SO-L19021683 Dated 14-08-2021

T.P.No. : 576389 Dated 30-08-2021

Order No. : 1 Dated 19-08-2021

Vehicle No : ML-[illegible]

1	[illegible]	[illegible]	192,432		12	110	1320	397.14	524124.80
2	BRIDGEWHITE Classic Silver/750 ML.	532505	960		24	40	960	204.83	196636.80
3	BRIDGEWHITE Classic Classic/750 ML.	617617	1020		12	85	1020	392.16	400082.40
4	BRIDGEWHITE Classic Classic/375 ML.	[illegible]4188	960		24	40	960	204.83	196636.80
5	BRIDGEWHITE Silver Rare/750 ML.	1182020,1197707	206,634		12	70	840	406.68	341611.20
6	BRIDGEWHITE Silver Premium Port Wine/750 ML.	1207531,1208810	411,1089		12	125	1500	191.01	286515.00
7	BRIDGEWHITE Silver Premium Port Wine/375 ML.	1214712	1200		24	50	1200	97.98	117576.00
8	BRIDGEWHITE Classic Merlot/750 ML.	1208208	840		12	70	840	478.08	401587.20
9	BRIDGEWHITE Premium Red Wine/750 ml	[illegible]4208	107,1053		12	150	1800	255.38	459684.00
10	BRIDGEWHITE Premium Red Wine/375 ML.	1208208	1200		24	50	1200	132.64	159168.00
11	BRIDGEWHITE Premium White Wine/750 ml	1208207	1200		12	100	1200	255.38	306456.00
12	BRIDGEWHITE Premium White Wine/375 ML.	[illegible]1207013	996,204		24	50	1200	132.64	159168.00

Export Fees	83,370.00
Vend Fees	
Excise Duty	0.00
Additional Excise	
Import	
Total Amount	4,569,435.00
GST SALE Payable @ 2%	85389.00
Gross Amount	4654824.00
TCS @ 1.00 %	45548.00
Freight	0.00
Grand Total	4700372.00

If the bottle received not replaced or exchanged within [illegible] days from the date of receipt of the bottle, the bottle shall be deemed to have been received by us fully and in good condition and no claim whatsoever shall be entertained by us for any breakage, leakage, shortage or damage of the bottle. If any tax payable on the sale has been paid or shall be paid

Declaration : E FORM

Bank : [illegible] Branch : [illegible] Bank Draft / Cash

Bank Ref. No. : [illegible] GSTIN. : [illegible]

Voucher No. : [illegible] DATE : 20-[illegible]

Cheque No. : [illegible] DATE : 20-[illegible]

INVOICE VALUE (IN WORDS) RUPEE FORTY THREE LAKHS NINTY EIGHT THOUSAND THREE HUNDRED SEVENTY TWO ONLY

1.Payment Terms :- 60 days from the Date of Invoice.

2.Breakage in Transit if any on account of the buyer.

3.Any dispute with regards to this Invoice will be subject to jurisdiction of the court in New Delhi

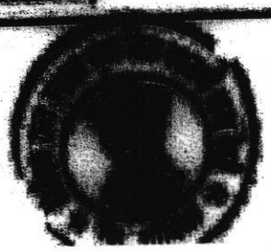
4.1.5% per Month will be charged on payment remaining unpaid after due date of payment.

5.Goods once sold will not be taken back.

E&OA.

Prepared by Checked by Inspected by

Page 1 of 1



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INVOICE

CMJ Breweries Private Limited

Ref-27

25/9/21

Authorized Signatory

-58-

TAX INVOICE
NORTH EAST BOTTLING
9th Mile Baridua, Opp. CRPF 2nd Gate, RI BHOI, Meghalaya - 781023

AMD-56

22/9/21

Invoice Date: 25.09.2021
Invoice Number: 2100540580 Page: 1 of 1

Bill-to Party	Sold to Party No./Bill to Party No.: 106565/106565
JMPOHLIEW CENTRAL WAREHOUSE th Mile , Baridua. Opp CRPF Camp Ri Bhoi Dist. BARIDUA-793002 Meghalaya	TIN No.: 17033848058 GST No.: PAN No.: AAGFU6447F PO No./Date: UCW/241/22.09.2021 Challan ED No./AED No. & Date:
Ship-to Party	**Ref.Delivery No:8000541186Date/Time: 24.09.2021/13:20:28**
JMPOHLIEW CENTRAL WAREHOUSE)th Mile , Baridua. Opp CRPF Camp Ri Bhoi Dist. BARIDUA-793002 Meghalaya	Carrier's Tracking No.: LR No./Date:1038Vehicle No.: AS06F6529 Permit No./Date: UCW/241/22.09.2021/01.11.2021 TP Number: 528/21-22
Inco-terms: FCA FREE CARRIER Transporter: NEW INDIAN TRANSPORT	Payment Terms: 30 DAYS FROM BILL DATE Payment due date: 25.10.2021

Item	Material	Customer Mat. No.	Qty. BL	Qty. Bottles	Inv. Qty. (CS)	Price/CS INR	Amount INR
10	OFFICER CHOICE PRSTG WHISKY1000 P-9 BTL		7,200.000	7,200	800	846.50	677,200.00
				7,200	800		677,200.00
				Sub Total			677,200.00
				TCS			6,772.00
				Gross Total			683,972.00

TOTAL IN WORDS: RUPEES SIX LAKH EIGHTY THREE THOUSAND NINE HUNDRED SEVENTY TWO ONLY

I / WE hereby certify that my / our registration certificate under the VAT/ST Act, is in force on the date on which the sale of goods specified in this tax invoice has been effected by me/us and it shall be accounted for in the turnover of sale while filling of return and the due Tax, if any, payable on the sale has been paid or shall be paid.

NORTH EAST BOTTLING , FSSAI License no.:10014076000013. Form E (Form of guarantee-ref regulation 2.1.14 (2)): I/We hereby certify that Food/Foods mentioned in this invoice is/are warranted to be of the nature and quality which it/these purports/purported to be.

Product under this invoice is "alcoholic liquor for human consumption", exempted from GST E-Way Bill system vide notification no 3/2018, 23/01/18 issued by G.O.I, M.O.F., C.B.E.C.

Buyer is solely liable for any excises, fiscal levies or taxes, penalties and / or interest on such taxes or levies which ABD may be required to pay or collect, under any existing or future law, upon or with respect to the sale, supply and/or transportation of any of the goods/services covered hereby, and Buyer agrees to pay the amount thereof on the same terms as it shall pay the quoted purchase price.

Buyers are responsible to send back EVCs (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account

All invoices are due on the due date specified on the invoice. Delay in payment shall attract interest @ 18% p.a. or such rate as permitted by law, whichever higher.

Unless otherwise agreed in writing, in case of supply of goods, all prices are f.o.b. point of manufacture. The risk of loss or destruction of, or damages to, the product shall be on Buyer from and delivery of the product to Buyer or carrier, whichever first occurs.

In the absence of the explicit terms pertaining to payment agreed between ABD and the Buyer in writing via a separate agreement, Buyer#s assent to the terms and conditions contained in this document which shall be conclusively presumed from Buyer#s acceptance of all or any part of the goods/services or from payment by Buyer for all or any part of the goods/services. None of these terms and conditions may be added to, modified, superseded or otherwise altered, except by a written instrument signed by an authorized executive of ABD. Failure of ABD to object to any terms or conditions which may be contained in any document or form shall not be construed as a waiver of these conditions, nor as an acceptance of any such terms and conditions.

Parties agree to submit to exclusive jurisdiction of Mumbai Courts only.

VAT/ST TIN No.: 17070212097
CST TIN No.: 17070212291
GST No.: 17AAYPW5761E1ZW
PAN No.: AAYPW5761E

For NORTH EAST BOTTLING

Authorized Signatory

ANNEXURE - 6.

INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0279/21-22	T Pass No.	: 279	Imp. Permit No.	: MIB/154
Dated	: 1-10-2021	Dated	: 1-10-2021	Dated	: 17-9-2021

Consignee : MEG INDIA BONDED WAREHOUSE, CHASINGRE, TURA, WEST GARO HILLS DISTRICT PAN: ABPFM5202L
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Royal Stag Blended Whisky 375 ML	12,480	520	1,487.39	7,73,442.80
	Import Pass Fee/Literage Fee/Transport Fee				57,200.00
	Advalorem				5,98,000.00
					14,28,642.80
	TCS@1%				14,287.00
					14,42,929.80
	Less: Transit Breakage Allowance @ 0.50%				(-)3,276.00
	Round Off				0.20
	Total	12,480	520		₹ 14,39,654.00

Nett invoice amount in words
(INR FOURTEEN LAKH THIRTY NINE THOUSAND SIX HUNDRED FIFTY FOUR ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name : State Bank of India
A/c No. : 40036227581
Branch & IFS Code : Meghalaya Sectt. & SBIN0006320

1) No GST has been charged in this invoice since supply of ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION is outside the purview of GST.
2) Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

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FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 279

Dated : 1-Oct-2021

For the Transport /Export of the following description of liquor from the premises **M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District** licensed for the sale of foreign liquor

To, The licensed premises of : **Meg India Bonded Warehouse, Chasingre, Tura, West Garo Hills District,**

Authority Permit No : **MIB/154** Date : **17-9-2021** Validity : **27-10-2021**

Category	BRAND NAME	375 ml	Unit
Semi Premium Brand	Royal Stag Blended Whisky	520	Case

Cases : 520 Case Bottles : 0

Note :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOUSE
9th Mile, Baridua
RI-Bhoi Dist, Meghalaya

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INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0264/21-22	T Pass No.	: 264	Imp. Permit No.	: SUBW/135
Dated	: 30-9-2021	Dated	: 30-9-2021	Dated	: 20-9-2021

Consignee : SUCHONA BONDED WAREHOUSE, 9TH MILE BARIDUA, RI-BHOI DISTRICT PAN: CAMPS0779L

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Kingfisher Strong Super Premium Beer 650 ML	7,800	650	548.15	3,56,297.50
	Import Pass Fee/Literage Fee/Transport Fee				39,000.00
	Advalorem				96,200.00
					4,91,497.50
	TCS@1%				4,915.00
					4,96,412.50
Less :	*Transit Breakage Allowance @ 0.50%*				(-)676.00
Less :	*Round Off*				(-)0.50
	Total	7,800	650		₹ 4,95,736.00

Nett invoice amount in words
(INR FOUR LAKH NINETY FIVE THOUSAND SEVEN HUNDRED THIRTY SIX ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name : State Bank of India
A/c No. : 40036227581
Branch & IFS Code : Meghalaya Sectt. & SBIN0006320

1) No GST has been charged in this invoice since supply of ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION is outside the purview of GST.
2) Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

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FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 264

Dated : 30-Sep-2021

For the Transport /Export of the following description of liquor from the premises **M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua Ri-Bhoi District** licensed for the sale of foreign liquor

To, The licensed premises of : **Suchona Bonded Warehouse, 9th Mile Baridua, Ri-Bhoi District,**

Authority Permit No : **SUBW/135** Date : **20-9-2021** Validity : **30-10-2021**

Category	BRAND NAME	650 ml	Unit
Beer	Kingfisher Strong Super Premium Beer	650	Case

Cases : 650 Case Bottles : 0

Note :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOUS
9th Mile, Baridua
Ri-Bhoi Dist, Meghalaya

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INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0254/21-22	T Pass No.	: 254	Imp. Permit No.	: VB/187
Dated	: 30-9-2021	Dated	: 30-9-2021	Dated	: 24-9-2021

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT PAN: AAEFV8665N

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Asia 72 Extra Strong Lager Beer 650 ML	8,400	700	464.00	3,24,800.00
	Import Pass Fee/Literage Fee/Transport Fee				42,000.00
	Advalorem				91,700.00
					4,58,500.00
	TCS@1%				4,585.00
					4,63,085.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)668.50
Less :	*Round Off*				(-)0.50
	Total	8,400	700		₹ 4,62,416.00

Nett invoice amount in words
(INR FOUR LAKH SIXTY TWO THOUSAND FOUR HUNDRED SIXTEEN ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name : State Bank of India
A/c No. : 40036227581
Branch & IFS Code : Meghalaya Sectt. & SBIN0006320

1) No GST has been charged in this invoice since supply of ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION is outside the purview of GST.
2) Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

This is a Computer Generated Invoice

Scanned with CamScanner

FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

nsit Pass No. : 254

Dated : 30-Sep-2021

r the Transport /Export of the following description of liquor from the premises
s UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District
ensed for the sale of foreign liquor

. The licensed premises of : Valentine Bonded Warehouse, Nauk Cottage, Keating Road, Near IGP Point,

thority Permit No : VB/187 Date : 24-9-2021 Validity : 3-10-2021

Category	BRAND NAME	650 ml	Unit
er	Asia 72 Extra Strong Lager Beer	700	Case

Cases : 700 Case Bottles : 0

Note :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOU
9th Mile, Baridua
RI-Bhoi Dist, Meghalaya

Scanned with CamScanner

INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District
PAN No. AAGFU6447F, TAN. SHLU01616G, TIN No. 17033648066, CST No. 17033648252

Inv No.	UCW/0232/21-22	T Pass No.	232	Imp. Permit No.	BAB/224
Dated	29-9-2021	Dated	29-9-2021	Dated	8-10-2021

Consignee B A BONDED WAREHOUSE PAN AATFB6663C
Exemption Certificate No.

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Officer Choice Prestige Whisky (Canteen) 180 ML	26,400	550	846.50	4,65,675.00
	Import Pass Fee/Litenge Fee/Transport Fee				60,500.00
	Advalorem				2,22,750.00
					7,48,925.00
	TCS@1%				7,489.00
					7,56,314.00
Less	*Transit Breakage Allowance @ 0.50%*				(-)1,416.25
	Round Off				0.25
	Total	26,400	550		₹7,54,898.00

Nett invoice amount in words
(INR SEVEN LAKH FIFTY FOUR THOUSAND EIGHT HUNDRED NINETY EIGHT ONLY)
Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name : State Bank of India
A/c No. : 40036227581
Branch & IFS Code : Meghalaya Secti. & SBIN0006320

1) No GST has been charged in this invoice since supply of ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION is outside the purview of GST.
2) Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

This is a Computer Generated Invoice

Scanned with CamScanner

FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 232

Dated : 29-Sep-2021

For the Transport /Export of the following description of liquor from the premises
M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District
licensed for the sale of foreign liquor

To, The licensed premises of : B A Bonded Warehouse, , ,

Authority Permit No : BAB/224 Date : 8-10-2021 Validity : 18-10-2021

Category	BRAND NAME	180 ml	Unit
eluxe Prestige Brand	Officer Choice Prestige Whisky (Canteen)	550	Case

ses : 550 Case Bottles : 0

te :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOUS
9th Mile, Baridua
Ri-Bhoi Dist, Meghalaya

Scanned with CamScanner

INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0235/21-22	T Pass No.	: 235	Imp. Permit No.	: VRB/273
Dated	: 29-9-2021	Dated	: 29-9-2021	Dated	: 22-9-2021

Consignee : V.R BONDED WAREHOUSE, OPP.NEEPCO OFFICE, DEMSEINIONG, SHILLONG PAN: AAQFV8580Q
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Officer Choice Prestige Whisky (Canteen) 180 ML	16,800	350	846.50	2,96,275.00
2	Officer Choice Prestige Whisky (Canteen) 750 ML	2,400	200	846.50	1,69,300.00
					4,65,575.00
	Import Pass Fee/Literage Fee/Transport Fee				60,500.00
	Advalorem				2,22,750.00
					7,48,825.00
	TCS@1%				7,489.00
					7,56,314.00
	Less : Transit Breakage Allowance @ 0.50%				(-)1,416.25
	Round Off				0.25
	Total	19,200	550		₹ 7,54,898.00

ett invoice amount in words
NR SEVEN LAKH FIFTY FOUR THOUSAND EIGHT HUNDRED
INETY EIGHT ONLY)

ompany's Bank Details
eneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
ank Name : State Bank of India
/c No. : 40036227581
ranch & IFS Code : Meghalaya Sectt. & SBIN0006320

No GST has been charged in this invoice since supply of ALCOHOLIC EVERAGES FOR HUMAN CONSUMPTION is outside the purview of ST.

Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

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FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 235

Dated : 29-Sep-2021

For the Transport /Export of the following description of liquor from the premises **M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District** licensed for the sale of foreign liquor

To, The licensed premises of : **V.R Bonded Warehouse, Opp.NEEPCO Office, Demseiniong, Shillong**

Authority Permit No : **VRB/273** Date : **22-9-2021** Validity : **1-11-2021**

Category	BRAND NAME	180 ml	750 ml	Unit
Deluxe Prestige Brand	Officer Choice Prestige Whisky (Canteen)	350	200	Case

Cases : 550 Case Bottles : 0

Note :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOUSE
9th Mile, Baridua
Ri-Bhoi Dist, Meghalaya

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INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0266/21-22	T Pass No.	: 266	Imp. Permit No.	: MBW/50
Dated	: 30-9-2021	Dated	: 30-9-2021	Dated	: 21-9-2021

Consignee : MEGHA BONDED WAREHOUSE, TURA, WEST GARO HILLS DISTRICT PAN: ACKPN5061C
Exemption Certificate No. :

Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
Kingfisher Strong Super Premium Beer 650 ML	**7,800**	**650**	**548.15**	**3,56,297.50**
Import Pass Fee/Literage Fee/Transport Fee				**39,000.00**
Advalorem				**96,200.00**
				4,91,497.50
TCS@1%				**4,915.00**
				4,96,412.50
Less: ***Transit Breakage Allowance @ 0.50%***				**(-)676.00**
Less: ***Round Off***				**(-)0.50**
Total	**7,800**	**650**		**₹ 4,95,736.00**

tt invoice amount in words
IR FOUR LAKH NINETY FIVE THOUSAND SEVEN HUNDRED
IIRTY SIX ONLY)

for **M/S UMPOHLIEW CENTRAL WAREHOUSE**

mpany's Bank Details
neficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
nk Name : **State Bank of India**
: No. : **40036227581**
anch & IFS Code : **Meghalaya Sectt. & SBIN0006320**

No GST has been charged in this invoice since supply of ALCOHOLIC VERAGES FOR HUMAN CONSUMPTION is outside the purview of T.

Payment by cheque subject to realisation

Authorised Signatory

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FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 266

Dated : 30-Sep-2021

For the Transport /Export of the following description of liquor from the premises **M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District** licensed for the sale of foreign liquor

To, The licensed premises of : **Megha Bonded Warehouse, Tura, West Garo Hills District,**

Authority Permit No : **MBW/50** Date : **21-9-2021** Validity : **31-10-2021**

Category	BRAND NAME	650 ml	Unit
Beer	Kingfisher Strong Super Premium Beer	650	Case

Cases : 650 Case Bottles : 0

Note :ISSUED IN FULL

Excise - Officer In-Charge
M/S UMPOHLIEW CENTRAL WAREHOUS
9th Mile, Baridua
RI-Bhoi Dist, Meghalaya

Scanned with CamScanner

INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0269/21-22	T Pass No.	: 269	Imp. Permit No.	: WBW/88
Dated	: 30-9-2021	Dated	: 30-9-2021	Dated	: 17-9-2021

Consignee : WASA BONDED WAREHOUSE, MENDIPATHAR, NORTH GARO HILLS DISTRICT PAN: AWFPM8619N
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Kingfisher Strong Super Premium Beer 650 ML**	7,800	650	548.15	3,56,297.50
	Import Pass Fee/Literage Fee/Transport Fee				39,000.00
	Advalorem				96,200.00
					4,91,497.50
	TCS@1%				4,915.00
					4,96,412.50
Less:	*Transit Breakage Allowance @ 0.50%*				(-)676.00
Less:	*Round Off*				(-)0.50
	Total	7,800	650		₹ 4,95,736.00

Nett invoice amount in words
(INR FOUR LAKH NINETY FIVE THOUSAND SEVEN HUNDRED THIRTY SIX ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name : State Bank of India
A/c No. : 40036227581
Branch & IFS Code : Meghalaya Sectt. & SBIN0006320

1) No GST has been charged in this invoice since supply of ALCOHOLIC BEVERAGES FOR HUMAN CONSUMPTION is outside the purview of GST.
2) Payment by cheque subject to realisation

for M/S UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

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FORM L-34

PASS FOR THE TRANSPORT OR EXPORT OF ALL KINDS OF LIQUOR FROM LICENSED PREMISES

Transit Pass No. : 269 Dated : 30-Sep-2021

For the Transport /Export of the following description of liquor from the premises **M/S UMPOHLIEW CENTRAL WAREHOUSE, 9th Mile, Baridua RI-Bhoi District** licensed for the sale of foreign liquor

To, The licensed premises of : **Wasa Bonded Warehouse, Mendipathar, North Garo Hills District,**

Authority Permit No : **WBW/88** Date : **17-9-2021** Validity : **27-10-2021**

Category	BRAND NAME	650 ml	Unit
Beer	Kingfisher Strong Super Premium Beer	650	Case

Cases : 650 Case Bottles : 0

Note :ISSUED IN FULL

NL01AB6151

Excise - Officer In Charge
M/S UMPOHLIEW CENTRAL WAREHOUSE
9th Mile, Baridua
RI-Bhoi Dist, Meghalaya

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ANNEXURE - 7 (a)

BIO LIQUOR/WINE/BEER

RETAIL PRICE LIST

W.E.F. 27TH FEBRUARY, 2021

[In pursuance of Govt. Notification No. ERTS(E)35/2020/52, Dated 26TH February, 2021

&

No. ERTS(T)24/2016/69, Dated 26TH February, 2021]

Memo No. MEG/CE-91/2017/154-A, **Dt. 26th February, 2021.**

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong

PRICE LIST OF BIO LIQUOR/WINE/BEER

BIO (LIQUOR)

Sl. No.	BIO (LIQUOR)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Absolut Vodka	750	12010.50	250.00	-	25.00	1000.00	4982.06	18267.56	3653.51	21921.08	2.00	21923	1827
2	Absente 49 Liqueur	700 6 Bots	12006.22	250.00	-	25.00	1000.00	4980.46	18261.68	3652.34	21914.01	2.00	21916	3653
3	Ardbeg The Ultimate Islay Single Malt Scotch Whisky 10 years Old	700 6 Bots	25972.00	250.00	-	25.00	1000.00	10217.63	37464.63	7492.93	44957.55	2.00	44960	7493
4	Ballantines Finest Blended Scotch Whisky	750	12010.50	250.00	-	25.00	1000.00	4982.06	18267.56	3653.51	21921.08	2.00	21923	1827
5	Belenkaya Vodka Extra	700 6 Bots	6657.95	250.00	-	25.00	1000.00	2974.86	10907.81	2181.56	13089.37	2.00	13091	2182
6	Bombay Sapphire Gin	750	15058.00	250.00	-	25.00	1000.00	6124.88	22457.88	4491.58	26949.45	2.00	26951	2246
7	Belvedere Vodka	700 6 Bots	16287.00	250.00	-	25.00	1000.00	6585.75	24147.75	4829.55	28977.30	2.00	28979	4830
8	Black Bush Irish Whiskey	700 6 Bots	14449.10	250.00	-	25.00	1000.00	5896.54	21620.64	4324.13	25944.77	2.00	25947	4324
9	Bourbon and Grain Whisky Black Crow	700	14441.06	250.00	-	25.00	1000.00	5893.52	21609.58	4321.92	25931.50	2.00	25933	2161

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

10	Bowmore Islay Single Malt Scotch Whisky Aged 12 Years	700 6 Bots	20462.00	250.00	-	25.00	1000.00	8151.38	29888.38	5977.68	35866.05	2.00	35868	5978
11	Bushmills Black Bush Irish Whiskey	700 6 Bots	14449.10	250.00	-	25.00	1000.00	5896.54	21620.64	4324.13	25944.77	2.00	25947	4324
12	Canadian Club Blended Canadian Whisky	750	13371.00	250.00	-	25.00	1000.00	5492.25	20138.25	4027.65	24165.90	2.00	24168	2014
13	Camino Real Blanco Tequila	750	13390.00	250.00	-	25.00	1000.00	5499.38	20164.38	4032.88	24197.25	2.00	24199	2017
14	Camino Real Gold Tequila	750	13390.00	250.00	-	25.00	1000.00	5499.38	20164.38	4032.88	24197.25	2.00	24199	2017
15	Casto Viejo Tequila	750	13725.00	250.00	-	25.00	1000.00	5625.00	20625.00	4125.00	24750.00	2.00	24752	2063
16	Chivas Regal Blended Scotch Whisky Aged 12 Years	750	28231.76	250.00	-	25.00	1000.00	11065.04	40571.80	8114.36	48686.15	2.00	48688	4057
17	Chivas Regal Blended Scotch Whisky Aged 18 years	750 (6 bots)	31160.31	250.00	-	25.00	1000.00	12163.24	44598.55	8919.71	53518.26	2.00	53520	8920
18	Cognac Hennessy The Original X.O.	700 12 Bots	212568.00	250.00	-	25.00	1000.00	80191.13	294034.13	58806.83	352840.95	2.00	352843	29404
19	Dewar's Blended Scotch Whisky Aged 12 years	750	23726.00	250.00	-	25.00	1000.00	9375.38	34376.38	6875.28	41251.65	2.00	41254	3438
20	Grants Triple Wood Blended Scotch Whisky	750	11229.00	250.00	-	25.00	1000.00	4689.00	17193.00	3438.60	20631.60	2.00	20634	1719
21	Glenfiddich Single Malt Scotch Whisky Aged 18 Years	700 12 Bots	72828.00	250.00	-	25.00	1000.00	27788.63	101891.63	20378.33	122269.95	2.00	122272	10189

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

22	Glenfiddich Single Malt Scotch Whisky Aged 12 Years	700 12 Bots	40791.00	250.00	-	25.00	1000.00	15774.75	57840.75	11568.15	69408.90	2.00	69411	5784
23	Glenfiddich Single Malt Scotch Whisky Our Solera Fifteen	700 12 Bots	57009.00	250.00	-	25.00	1000.00	21856.50	80140.50	16028.10	96168.60	2.00	96171	8014
24	Glenfiddich Single Malt Scotch Whisky Our Original Twelve	700 12 Bots	39752.00	250.00	-	25.00	1000.00	15385.13	56412.13	11282.43	67694.55	2.00	67697	5641
25	Glenmorangie Highland Single Malt Scotch Whisky (Lasanta) Aged 12 years	750 (6 bots)	22795.00	250.00	-	25.00	1000.00	9026.25	33096.25	6619.25	39715.50	2.00	39718	6620
26	Glenmorangie The Original Highland Single Malt Scotch Whisky Aged 10 years	750 (6 bots)	20700.00	250.00	-	25.00	1000.00	8240.63	30215.63	6043.13	36258.75	2.00	36261	6043
27	Glen Forest Single Malt Scotch Whisky	700	27299.11	250.00	-	25.00	1000.00	10715.29	39289.40	7857.88	47147.28	2.00	47149	3929
28	Glen Grant Single Malt Scotch Whisky Aged 10 years	750 (6 bots)	20690.10	250.00	-	25.00	1000.00	8236.91	30202.01	6040.40	36242.42	2.00	36244	6041
29	Grants Blended Scotch Whisky	750	8490.00	250.00	-	25.00	1000.00	3661.88	13426.88	2685.38	16112.25	2.00	16114	1343
30	Grey Goose Original Vodka	750 (6 bots)	16465.00	250.00	-	25.00	1000.00	6652.50	24392.50	4878.50	29271.00	2.00	29273	4879
31	Hennessy Very Special Cognac	700 12 Bots	38435.00	250.00	-	25.00	1000.00	14891.25	54601.25	10920.25	65521.50	2.00	65524	5460

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

32	Hennessy V.S.O.P. Privilege Cognac	700 12 Bots	72146.00	250.00	-	25.00	1000.00	27532.88	100953.88	20190.78	121144.65	2.00	121147	10096
33	Highland Queen Blended Scotch Whisky	700	10920.00	250.00	-	25.00	1000.00	4573.13	16768.13	3353.63	20121.75	2.00	20124	1677
34	Jameson Triple Distilled Irish Whiskey	750	16225.00	250.00	-	25.00	1000.00	6562.50	24062.50	4812.50	28875.00	2.00	28877	2406
35	Jagermeister Herbal Liqueur	750	25869.00	250.00	-	25.00	1000.00	10179.00	37323.00	7464.60	44787.60	2.00	44790	3732
36	Jack Daniel's Gentleman Jack Tennessee Whiskey	750	31650.00	250.00	-	25.00	1000.00	12346.88	45271.88	9054.38	54326.25	2.00	54328	4527
37	Jack Daniel's Tennessee Honey Liqueur	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
38	Jack Daniel's Tennessee Fire Liqueur	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
39	Jack Daniel's Old No.7 Tennessee Whiskey	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
		375	27289.00	250.00	-	25.00	1000.00	10711.50	39275.50	7855.10	47130.60	2.00	47133	1964
		200	29019.00	250.00	-	25.00	1000.00	11360.25	41654.25	8330.85	49985.10	2.00	49987	1041
40	Jim Beam Black Extra Aged Bourbon Whiskey	750	25567.00	250.00	-	25.00	1000.00	10065.75	36907.75	7381.55	44289.30	2.00	44291	3691
41	Johnnie Walker Black Label Blended Scotch Whsiky	750	26716.90	250.00	-	25.00	1000.00	10496.96	38488.86	7697.77	46186.64	2.00	46189	3849
42	Johnnie Walker Red Label Blended Scotch Whsiky	750	11228.98	250.00	-	25.00	1000.00	4688.99	17192.97	3438.59	20631.57	2.00	20634	1719

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

Deputy Commissioner of Excise,
Meghalaya, Shillong.

43	Johnnie Walker Blue Label Blended Scotch Whsiky	750 (6 bts.)	74000.00	250.00	-	25.00	1000.00	28228.13	103503.13	20700.63	124203.75	2.00	124206	20701
44	Johnnie Walker Double Black Blended Scotch Whisky	750 (6 bts.)	14798.00	250.00	-	25.00	1000.00	6027.38	22100.38	4420.08	26520.45	2.00	26522	4420
45	Jose Cuervo Especial Silver Tequila	750	19868.62	250.00	-	25.00	1000.00	7928.86	29072.48	5814.50	34886.97	2.00	34889	2907
46	La Chica Tequila Blanco	700	13725.00	250.00	-	25.00	1000.00	5625.00	20625.00	4125.00	24750.00	2.00	24752	2063
47	Laphroaig Islay Single Malt Scotch Whisky Aged 10 years	750	43456.00	250.00	-	25.00	1000.00	16774.13	61505.13	12301.03	73806.15	2.00	73808	6151
48	Monkey Shoulder Blended Malt Scotch Whisky	700 6 Bots	14286.00	250.00	-	25.00	1000.00	5835.38	21396.38	4279.28	25675.65	2.00	25678	4280
49	Napoleon Pure Grape Brandy VSOP	750	13008.00	250.00	-	25.00	1000.00	5356.13	19639.13	3927.83	23566.95	2.00	23569	1964
50	Napoleon French Spirit Syrens Brandy	750	10828.10	250.00	-	25.00	1000.00	4538.66	16641.76	3328.35	19970.12	2.00	19972	1664
51	Organika Unique Vodka	700 12 Bots	12942.00	250.00	-	25.00	1000.00	5331.38	19548.38	3909.68	23458.05	2.00	23460	1955
52	Remy Martin Fine Champagne Cognac	700 12 Bots	58759.00	250.00	-	25.00	1000.00	22512.75	82546.75	16509.35	99056.10	2.00	99058	8255
53	Royal Salute Blended Scotch Whisky Aged 21 years	700 6 Bots	71715.34	250.00	-	25.00	1000.00	27371.38	100361.72	20072.34	120434.06	2.00	120436	20073
54	Rohu Gin	700 6 Bots	19436.00	250.00	-	25.00	1000.00	7766.63	28477.63	5695.53	34173.15	2.00	34175	5696

OFFICE OF THE COMMISSIONER OF EXCISE SHILLONG, SHI

Deputy Commissioner of Excise,
Meghalaya, Shillong.

55	Skyy Vodka	750 12 bots.	13366.70	250.00	-	25.00	1000.00	5490.64	20132.34	4026.47	24158.81	2.00	24161	2013
56	Sauza Tequila Gold	700 6 Bots	8908.00	250.00	-	25.00	1000.00	3818.63	14001.63	2800.33	16801.95	2.00	16804	2801
57	Sauza Tequila Silver	700 6 Bots	8387.00	250.00	-	25.00	1000.00	3623.25	13285.25	2657.05	15942.30	2.00	15944	2657
58	Scot's Grey Blended Scotch Whisky	750	9615.54	250.00	-	25.00	1000.00	4083.95	14974.49	2994.90	17969.39	2.00	17971	1498
59	Scottish Leader Blended Scotch Whisky	750	12294.44	250.00	-	25.00	1000.00	5088.54	18657.98	3731.60	22389.58	2.00	22392	1866
60	Tequila Acapulco Silver	700	15865.98	250.00	-	25.00	1000.00	6427.87	23568.85	4713.77	28282.62	2.00	28285	2357
		350	18844.32	250.00	-	25.00	1000.00	7544.75	27664.07	5532.81	33196.88	2.00	33199	1383
61	Don Angel Tequila Blanco	750	16582.49	250.00	-	25.00	1000.00	6696.56	24554.05	4910.81	29464.86	2.00	29467	2456
62	Tovaritch Premium Vodka	750	10835.91	250.00	-	25.00	1000.00	4541.59	16652.50	3330.50	19983.00	2.00	19985	1665
63	The Ardmore Highland Single Malt Scotch Whisky	700 6 Bots	14019.00	250.00	-	25.00	1000.00	5735.25	21029.25	4205.85	25235.10	2.00	25237	4206
64	The Glenlivet Single Malt Scotch Whisky	750	32938.55	250.00	-	25.00	1000.00	12830.08	47043.63	9408.73	56452.36	2.00	56454	4705
65	West Cork Blended Irish Whiskey	700	16361.00	250.00	-	25.00	1000.00	6613.50	24249.50	4849.90	29099.40	2.00	29101	2425
66	XXX Siglo Treinta Tequila Silver	750	14119.00	250.00	-	25.00	1000.00	5772.75	21166.75	4233.35	25400.10	2.00	25402	2117

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

BIO (WINE)

Sl. No.	BIO (WINE)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retailed Price per case (12+13)	Maximum Retailed Price per bottle
1	AG Forty Seven Malbec Shiraz	750	9082.14	250.00	-	25.00	1000.00	3883.93	14241.07	2848.21	17089.28	2.00	17091	1424
2	AG Forty Seven Chardonnay	750	9082.14	250.00	-	25.00	1000.00	3883.93	14241.07	2848.21	17089.28	2.00	17091	1424
3	Barton & Guestier Merlot Wine	750	13787.45	250.00	-	25.00	1000.00	5648.42	20710.87	4142.17	24853.04	2.00	24855	2071
4	Black Tower Dornfelder Pinot Noir Red Wine	750	11940.00	250.00	-	25.00	1000.00	4955.63	18170.63	3634.13	21804.75	2.00	21807	1817
5	Bush Ballad Shiraz	750	9436.38	250.00	-	25.00	1000.00	4016.77	14728.15	2945.63	17673.78	2.00	17676	1473
6	Bush Ballad Chardonnay	750	9436.38	250.00	-	25.00	1000.00	4016.77	14728.15	2945.63	17673.78	2.00	17676	1473
7	Carlo Rossi California White Wine	750	10148.49	250.00	-	25.00	1000.00	4283.81	15707.30	3141.46	18848.76	2.00	18851	1571
8	Carlo Rossi California Red Wine	750	10148.49	250.00	-	25.00	1000.00	4283.81	15707.30	3141.46	18848.76	2.00	18851	1571
9	Charles Roux Sparkling Wine	750	15010.00	250.00	-	25.00	1000.00	6106.88	22391.88	4478.38	26870.25	2.00	26872	2239
10	Chum Churum Apple Wine	360 (20 bts)	4915.00	250.00	-	25.00	1000.00	2321.25	8511.25	1702.25	10213.50	2.00	10216	511
11	Chum Churum Peach Wine	360 (20 bts)	4915.00	250.00	-	25.00	1000.00	2321.25	8511.25	1702.25	10213.50	2.00	10216	511
12	Golden Sparrow Sangiovese Rubicone Red Wine	750	10507.58	250.00	-	25.00	1000.00	4418.47	16201.05	3240.21	19441.26	2.00	19443	1620
13	Golden Sparrow Chardonnay Rubicone White Wine	750	10512.24	250.00	-	25.00	1000.00	4420.22	16207.46	3241.49	19448.95	2.00	19451	1621

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

14	Hardy's Stamp of Australia Cabernet Merlot Red Wine	750	10870.00	250.00	-	25.00	1000.00	4554.38	16699.38	3339.88	20039.25	2.00	20041	1670
15	Hardy's Stamp of Australia Chardonnay Semillon White Wine	750	10870.00	250.00	-	25.00	1000.00	4554.38	16699.38	3339.88	20039.25	2.00	20041	1670
16	Jacob's Creek Classic Shiraz Cabernet Wine	750	7907.86	250.00	-	25.00	1000.00	3443.57	12626.43	2525.29	15151.72	2.00	15154	1263
		187	5867.86	250.00	-	25.00	1000.00	2678.57	9821.43	1964.29	11785.72	2.00	11788	491
17	Jacob's Creek Classic Chardonnay Wine	750	7907.86	250.00	-	25.00	1000.00	3443.57	12626.43	2525.29	15151.72	2.00	15154	1263
		187	5867.86	250.00	-	25.00	1000.00	2678.57	9821.43	1964.29	11785.72	2.00	11788	491
18	Jacob's Creek Classic Merlot Wine	750	10353.66	250.00	-	25.00	1000.00	4360.75	15989.41	3197.88	19187.29	2.00	19189	1599
19	Jacob's Creek Classic Sauvignon Blanc Wine	750	10353.66	250.00	-	25.00	1000.00	4360.75	15989.41	3197.88	19187.29	2.00	19189	1599
20	JP Chenet Chardonnay Wine	750	11364.00	250.00	-	25.00	1000.00	4739.63	17378.63	3475.73	20854.35	2.00	20856	1738
21	JP Chenet Merlot Wine	750	11364.00	250.00	-	25.00	1000.00	4739.63	17378.63	3475.73	20854.35	2.00	20856	1738
22	Le Grand Noir Chardonnay White Wine	750	12537.00	250.00	-	25.00	1000.00	5179.50	18991.50	3798.30	22789.80	2.00	22792	1899
23	Le Grand Noir Pinot Noir Red Wine	750	12537.00	250.00	-	25.00	1000.00	5179.50	18991.50	3798.30	22789.80	2.00	22792	1899
24	Lindeman's Premier Selection Chardonnay	750	8468.86	250.00	-	25.00	1000.00	3653.95	13397.81	2679.56	16077.37	2.00	16079	1340
25	Lindeman's Premier Selection Shiraz Cabernet	750	8468.86	250.00	-	25.00	1000.00	3653.95	13397.81	2679.56	16077.37	2.00	16079	1340
26	Mateus The Original Rose Wine	750	12653.21	250.00	-	25.00	1000.00	5223.08	19151.29	3830.26	22981.55	2.00	22984	1915
27	Moet and Chandon Imperial Brut	750 (6 bots)	33162.00	250.00	-	25.00	1000.00	12913.88	47350.88	9470.18	56821.05	2.00	56823	9471

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

28	Moet and Chandon Rose Imperial Champagne	750 (6 bots)	31455.00	250.00	-	25.00	1000.00	12273.75	45003.75	9000.75	54004.50	2.00	54007	9001
29	Riunite Lambrusco Emilia Red Wine	750	10154.00	250.00	-	25.00	1000.00	4285.88	15714.88	3142.98	18857.85	2.00	18860	1572
30	Senorita Merlot Wine	750	9080.00	250.00	-	25.00	1000.00	3883.13	14238.13	2847.63	17085.75	2.00	17088	1424
31	Senorita Chardonnay Wine	750	9080.00	250.00	-	25.00	1000.00	3883.13	14238.13	2847.63	17085.75	2.00	17088	1424
32	Tomich Shiraz Wine	750	11008.00	250.00	-	25.00	1000.00	4606.13	16889.13	3377.83	20266.95	2.00	20269	1689
33	Tomich Chardonnay Wine	750	11008.00	250.00	-	25.00	1000.00	4606.13	16889.13	3377.83	20266.95	2.00	20269	1689
34	Two Oceans Shiraz Red Wine	750	11584.00	250.00	-	25.00	1000.00	4822.13	17681.13	3536.23	21217.35	2.00	21219	1768
35	Two Oceans Chardonnay White Wine	750	11584.00	250.00	-	25.00	1000.00	4822.13	17681.13	3536.23	21217.35	2.00	21219	1768

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ SHILLONG, MEGHALAYA ★

BIO (BEER)

Sl. No.	BIO (BEER)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retailed Price per case (12+13)	Maximum Retailed Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Coopers Premium Lager Beer	355	2940.00	250.00	-	25.00	500.00	1393.13	5108.13	1021.63	6129.75	2.00	6132	255
2	Corona Extra Beer	355	2296.36	250.00	-	25.00	500.00	1151.76	4223.12	844.62	5067.74	2.00	5070	211
3	Hoegaarden Wit Blanche Beer	330	2296.43	250.00	-	25.00	500.00	1151.79	4223.22	844.64	5067.86	2.00	5070	211
4	Leffe Blonde Blond Beer	330	2296.36	250.00	-	25.00	500.00	1151.76	4223.12	844.62	5067.74	2.00	5070	211
5	Red Dot Wizen Beer	330	2940.00	250.00	-	25.00	500.00	1393.13	5108.13	1021.63	6129.75	2.00	6132	255
6	Stella Artois Beer	330	2296.36	250.00	-	25.00	500.00	1151.76	4223.12	844.62	5067.74	2.00	5070	211
7	Rahua Makkoli Korean Rice Beer	350	5230.00	250.00	-	25.00	500.00	2251.88	8256.88	1651.38	9908.25	2.00	9910	413
8	DNA Extra Strong Premium Beer	500	2086.00	250.00	-	25.00	500.00	1072.88	3933.88	786.78	4720.65	2.00	4723	197
9	Weidmann Pilsner Beer	330	2767.97	250.00	-	25.00	500.00	1328.61	4871.58	974.32	5845.90	2.00	5848	244

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

WINE

Sl. No.	WINE	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Big Banyan Shiraz Red Wine	750	6263.00	250.00	-	25.00	250.52	2545.70	9334.22	1866.84	11201.06	2.00	11203	934
2	Big Banyan Chenin Blanc White Wine	750	5233.00	250.00	-	25.00	209.32	2144.00	7861.32	1572.26	9433.58	2.00	9436	786
3	Crystal Red Port Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
4	Chandon Brut	750	11068.00	250.00	-	25.00	442.72	4419.65	16205.37	3241.07	19446.44	2.00	19448	1621
5	Chandon Rose	750	11068.00	250.00	-	25.00	442.72	4419.65	16205.37	3241.07	19446.44	2.00	19448	1621
6	Dia White Wine Sparkler	750	3471.77	250.00	-	25.00	180.00	1472.54	5399.31	1079.86	6479.17	2.00	6481	540
		330	3544.16	250.00	-	25.00	180.00	1499.69	5498.85	1099.77	6598.61	2.00	6601	275
7	Dia Red Wine Sparkler	750	3471.77	250.00	-	25.00	180.00	1472.54	5399.31	1079.86	6479.17	2.00	6481	540
		330	3544.16	250.00	-	25.00	180.00	1499.69	5498.85	1099.77	6598.61	2.00	6601	275
8	Dolhar Premium Red Wine Shiraz	750	4545.30	250.00	-	25.00	182.00	1875.86	6878.16	1375.63	8253.80	2.00	8256	688
9	Fratelli Wines Classic Shiraz	750	5779.53	250.00	-	25.00	231.18	2357.14	8642.85	1728.57	10371.42	2.00	10373	864
		375	5916.89	250.00	-	25.00	236.68	2410.71	8839.28	1767.86	10607.14	2.00	10609	442
10	Fratelli Wines Classic Chenin	750	5779.53	250.00	-	25.00	231.18	2357.14	8642.85	1728.57	10371.42	2.00	10373	864
		375	5916.89	250.00	-	25.00	236.68	2410.71	8839.28	1767.86	10607.14	2.00	10609	442
11	Fratelli Wines Classic Merlot	750	6603.71	250.00	-	25.00	264.15	2678.57	9821.43	1964.29	11785.72	2.00	11788	982
12	Four Seasons Barrique Reserve Oak Aged Shiraz	750	7634.29	250.00	-	25.00	305.00	3080.36	11294.65	2258.93	13553.58	2.00	13556	1130

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

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13	Four Seasons Shiraz Red Wine	750	4938.57	250.00	-	25.00	198.00	2029.34	7440.91	1488.18	8929.09	2.00	8931	744
		375	5760.71	250.00	-	25.00	230.00	2349.64	8615.35	1723.07	10338.42	2.00	10340	431
14	Four Seasons Chenin Blanc White Wine	750	4130.71	250.00	-	25.00	180.00	1719.64	6305.35	1261.07	7566.42	2.00	7568	631
		375	4949.57	250.00	-	25.00	198.00	2033.46	7456.03	1491.21	8947.24	2.00	8949	373
15	Goan Classic Dry Red Wine	750	2705.30	250.00	-	25.00	180.00	1185.11	4345.41	869.08	5214.50	2.00	5216	435
16	Goan Classic Dry White Wine	750	2705.30	250.00	-	25.00	180.00	1185.11	4345.41	869.08	5214.50	2.00	5216	435
17	Goana's Wine	750	1691.00	250.00	-	25.00	180.00	804.75	2950.75	590.15	3540.90	2.00	3543	295
		375 (P)	1688.00	250.00	-	25.00	180.00	803.63	2946.63	589.33	3535.95	2.00	3538	147
18	Grover's La Reserve Red Wine	750	7667.43	250.00	-	25.00	306.70	3093.42	11342.55	2268.51	13611.06	2.00	13613	1134
19	Grover's Sauvingon Blanc Art Collection White Wine	750	5227.59	250.00	-	25.00	209.10	2141.88	7853.57	1570.71	9424.29	2.00	9426	786
20	Grover's Shiraz Art Collection Red Wine	750	5608.82	250.00	-	25.00	224.35	2290.56	8398.73	1679.75	10078.48	2.00	10080	840
21	Golconda Premium Sweet Red Wine	750	1902.14	250.00	-	25.00	180.00	883.93	3241.07	648.21	3889.28	2.00	3891	324
22	Kyra Premium Red Wine	750	3474.00	250.00	-	25.00	180.00	1473.38	5402.38	1080.48	6482.85	2.00	6485	540
		375	3545.00	250.00	-	25.00	180.00	1500.00	5500.00	1100.00	6600.00	2.00	6602	275
23	Kyra Premium White Wine	750	3474.00	250.00	-	25.00	180.00	1473.38	5402.38	1080.48	6482.85	2.00	6485	540
		375	3545.00	250.00	-	25.00	180.00	1500.00	5500.00	1100.00	6600.00	2.00	6602	275
24	Noi Sparkling	750	9008.00	250.00	-	25.00	360.32	3616.25	13259.57	2651.91	15911.48	2.00	15913	1326
25	Noi Spritzer Classico	250	1759.30	250.00	-	25.00	180.00	830.36	3044.66	608.93	3653.60	2.00	3656	152
26	Naara Aaba	750	9695.00	250.00	-	25.00	388.00	3884.25	14242.25	2848.45	17090.70	2.00	17093	1424
		375	9764.00	250.00	-	25.00	391.00	3911.25	14341.25	2868.25	17209.50	2.00	17212	717

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27	Raya White Wine	750	3344.93	250.00	-	25.00	180.00	1424.97	5224.90	1044.98	6269.88	2.00	6272	523
28	Raya Red Wine	750	3344.93	250.00	-	25.00	180.00	1424.97	5224.90	1044.98	6269.88	2.00	6272	523
29	Raven Red Wine	750	3544.25	250.00	-	25.00	180.00	1499.72	5498.97	1099.79	6598.76	2.00	6601	550
30	Red Lips Port Wine	750	2047.59	250.00	-	25.00	180.00	938.47	3441.06	688.21	4129.27	2.00	4131	344
		375	2330.28	250.00	-	25.00	180.00	1044.48	3829.76	765.95	4595.71	2.00	4598	192
31	Royal Big Master Perfect Fruit Dry Red Wine	750	3977.36	250.00	-	25.00	180.00	1662.14	6094.50	1218.90	7313.39	2.00	7315	610
32	Royal Big Master Perfect Fruit Dry White Wine	750	3977.36	250.00	-	25.00	180.00	1662.14	6094.50	1218.90	7313.39	2.00	7315	610
33	Royal Big Master Perfect Fruit Sweet Red Wine	750	3652.14	250.00	-	25.00	180.00	1540.18	5647.32	1129.46	6776.78	2.00	6779	565
34	Royal Big Master Perfect Fruit Sweet White Wine	750	3652.14	250.00	-	25.00	180.00	1540.18	5647.32	1129.46	6776.78	2.00	6779	565
35	Sandades Young Sparkling Wine	750	5201.30	250.00	-	25.00	208.00	2131.61	7815.91	1563.18	9379.10	2.00	9381	782
36	San Andre Vinho Porto Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
37	Santa Barbara Port Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
38	Sidus Premium Port Wine	750	2759.29	250.00	-	25.00	180.00	1205.36	4419.65	883.93	5303.58	2.00	5306	442
		375	2830.72	250.00	-	25.00	180.00	1232.15	4517.87	903.57	5421.44	2.00	5423	226
		180	2973.57	250.00	-	25.00	180.00	1285.71	4714.28	942.86	5657.14	2.00	5659	118
39	Sula Brut Tropicale Cremant De Nashik	750	10312.74	250.00	-	25.00	412.50	4125.09	15125.33	3025.07	18150.40	2.00	18152	1513
40	Sula Vineyards Dindori Reserve Shiraz	750	8387.78	250.00	-	25.00	335.51	3374.36	12372.65	2474.53	14847.18	2.00	14849	1237

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

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41	Sula Vineyards Zinfandel Rose	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786
42	Sula Vineyards Shiraz Cabernet	750	6263.36	250.00	-	25.00	250.53	2545.83	9334.72	1866.94	11201.67	2.00	11204	934
43	Sula Seco Methode Clasique	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786
44	Sula Vineyards Chenin Blanc	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786
45	Tilt Red	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
46	Tilt White	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
47	Tilt Bubbly Rose	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
48	Tilt Bubbly	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
49	Vinho Porto Port Wine	750	1395.00	250.00	-	25.00	180.00	693.75	2543.75	508.75	3052.50	2.00	3055	255
		375	1390.00	250.00	-	25.00	180.00	691.88	2536.88	507.38	3044.25	2.00	3046	127
50	Zum Zin Peach Wine	750	2759.28	250.00	-	25.00	180.00	1205.36	4419.64	883.93	5303.56	2.00	5306	442
		375	2975.28	250.00	-	25.00	180.00	1286.36	4716.64	943.33	5659.96	2.00	5662	236
51	Zinzi White Wine	750	2687.86	250.00	-	25.00	180.00	1178.57	4321.43	864.29	5185.72	2.00	5188	432
		375	3187.86	250.00	-	25.00	180.00	1366.07	5008.93	1001.79	6010.72	2.00	6013	251
52	Zinzi Red Wine	750	2687.86	250.00	-	25.00	180.00	1178.57	4321.43	864.29	5185.72	2.00	5188	432
		375	3187.86	250.00	-	25.00	180.00	1366.07	5008.93	1001.79	6010.72	2.00	6013	251

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

BEER

Sl. No.	BEER	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Asia 72 Extra Strong Lager Beer	650	525.00	-	50.00	10.00	131.25	268.59	984.84	196.97	1181.81	2.00	1184	99
		330	614.00	-	50.00	10.00	153.50	310.31	1137.81	227.56	1365.38	2.00	1367	57
2	Asia 72 Premium Extra Strong Lager Beer	650	558.00	150.00	-	25.00	139.50	327.19	1199.69	239.94	1439.63	2.00	1442	120
		500	850.00	175.00	-	25.00	212.50	473.44	1735.94	347.19	2083.13	2.00	2085	87
3	Beck's Ice Superior Strength Beer	650	517.14	150.00	-	25.00	129.29	308.03	1129.46	225.89	1355.35	2.00	1357	113
		500	827.63	175.00	-	25.00	206.91	462.95	1697.49	339.50	2036.99	2.00	2039	85
		330	660.00	150.00	-	25.00	165.00	375.00	1375.00	275.00	1650.00	2.00	1652	69
4	Budweiser Premium King of Beers	650	760.87	150.00	-	25.00	114.13	393.75	1443.75	288.75	1732.50	2.00	1735	145
		500	1316.77	175.00	-	25.00	197.52	642.86	2357.15	471.43	2828.58	2.00	2831	118
		330	1003.11	150.00	-	25.00	150.47	498.22	1826.80	365.36	2192.16	2.00	2194	91
5	Budweiser Magnum Beer	650	816.00	150.00	-	25.00	204.00	448.13	1643.13	328.63	1971.75	2.00	1974	164
		500	1394.44	175.00	-	25.00	348.610	728.64	2671.69	534.34	3206.03	2.00	3208	134
		330	934.29	150.00	-	25.00	233.570	503.57	1846.43	369.29	2215.72	2.00	2218	92
6	Breezer Classic Blue Berry	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
7	Breezer Classic Cranberry	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
8	Breezer Classic Jamaican Passion	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
9	Breezer Classic Orange	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
10	Breezer Classic Black Berry Crush	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
11	Breezer Classic Punch Citrus	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
12	Breezer Classic Punch Tropical	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
13	Bira 91 Blonde Summer Lager Beer	650	762.17	150.00	-	25.00	114.32	394.31	1445.80	289.16	1734.96	2.00	1737	145
		500	1309.31	175.00	-	25.00	196.40	639.64	2345.35	469.07	2814.42	2.00	2816	117
		330	992.38	150.00	-	25.00	148.86	493.59	1809.83	361.97	2171.80	2.00	2174	91

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

14	Bira 91 Gold Wheat Strong Beer	650	813.19	150.00	-	25.00	203.30	446.81	1638.30	327.66	1965.96	2.00	1968	164
		500	1385.20	175.00	-	25.00	346.30	724.31	2655.81	531.16	3186.98	2.00	3189	133
15	Dare Devil Royal Export Premium Crafted Strong Beer	650	488.08	150.00	-	25.00	122.02	294.41	1079.51	215.90	1295.42	2.00	1297	108
		500	747.71	175.00	-	25.00	186.93	425.49	1560.13	312.03	1872.16	2.00	1874	78
16	Foster Lager Beer	650	545.00	150.00	-	25.00	81.75	300.66	1102.41	220.48	1322.89	2.00	1325	110
		500	942.00	175.00	-	25.00	141.30	481.24	1764.54	352.91	2117.45	2.00	2119	88
17	He-man 9000 Premium Strong Beer	650	515.00	-	50.00	10.00	128.75	263.91	967.66	193.53	1161.19	2.00	1163	97
18	He-man 9000 Ultra Super Strong Beer	500	714.00	-	75.00	10.00	178.50	366.56	1344.06	268.81	1612.88	2.00	1615	67
19	Haywards 5000 Premium Strong Beer	650	482.85	150.00	-	25.00	120.71	291.96	1070.52	214.10	1284.62	2.00	1287	107
		500	834.28	175.00	-	25.00	208.57	466.07	1708.92	341.78	2050.70	2.00	2053	86
20	Kaltenberg Royal Lager Beer	500	721.00	-	75.00	10.00	108.15	342.81	1256.96	251.39	1508.35	2.00	1510	63
21	Kaltenberg Royal Strong Beer	500	663.00	-	75.00	10.00	165.75	342.66	1256.41	251.28	1507.69	2.00	1510	63
22	Kingfisher Super Premium Lager Beer	650	538.00	-	50.00	10.00	80.70	254.51	933.21	186.64	1119.86	2.00	1122	93
		500	983.00	-	75.00	10.00	147.45	455.79	1671.24	334.25	2005.49	2.00	2007	84
23	Kingfisher Strong Super Premium Beer	650	524.00	-	50.00	10.00	131.00	268.13	983.13	196.63	1179.75	2.00	1182	98
		500	965.00	-	75.00	10.00	241.25	484.22	1775.47	355.09	2130.56	2.00	2133	89
24	Local Pale Ale	330	1338.40	150.00	-	25.00	200.76	642.81	2356.97	471.39	2828.36	2.00	2830	118
25	Magpie Opus Royal Strong Beer	650	750.00	-	50.00	10.00	187.50	3.74	1001.24	200.25	1201.49	2.00	1203	100
		500	1322.00	-	75.00	10.00	330.50	6.52	1744.02	348.80	2092.82	2.00	2095	87
		330	845.00	-	50.00	10.00	211.25	4.19	1120.44	224.09	1344.52	2.00	1347	56
26	Magpie Opus Royal Lager Beer	650	891.00	-	50.00	10.00	133.65	4.07	1088.72	217.74	1306.46	2.00	1308	109
		500	1450.00	-	75.00	10.00	217.50	6.57	1759.07	351.81	2110.89	2.00	2113	88
		330	892.00	-	50.00	10.00	133.80	4.07	1089.87	217.97	1307.85	2.00	1310	55
27	Magpie Opus Wheat Biere Speciale	330	1458.00	-	50.00	10.00	218.70	6.51	1743.21	348.64	2091.86	2.00	2094	87

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,

Meghalaya, Shillong.

28	Magic Moments Electra 4.8 Mojito Lemon & Mint Flavour	275	1090.06	150.00	-	25.00	163.51	535.71	1964.28	392.86	2357.14	2.00	2359	98
29	Magic Moments Electra 4.8 Agent Orange Flavour	275	1090.06	150.00	-	25.00	163.51	535.71	1964.28	392.86	2357.14	2.00	2359	98
30	Magic Moments Electra 4.8 Appeltini Apple Flavour	275	1090.06	150.00	-	25.00	163.51	535.71	1964.28	392.86	2357.14	2.00	2359	98
31	Magic Moments Electra 4.8 Cosmopilitan Cranberry Flavour	275	1090.06	150.00	-	25.00	163.51	535.71	1964.28	392.86	2357.14	2.00	2359	98
32	Meakin 10000 Super Strong Beer	650	478.00	-	50.00	10.00	119.50	246.56	904.06	180.81	1084.88	2.00	1087	91
33	Mahou Cinco Estrellas Premium Beer	650	545.12	150.00	-	25.00	136.28	321.15	1177.55	235.51	1413.06	2.00	1415	118
		500	917.56	175.00	-	25.00	229.39	505.11	1852.06	370.41	2222.47	2.00	2224	93
34	Mahou Classica Premium Beer	650	573.68	150.00	-	25.00	86.05	313.02	1147.75	229.55	1377.30	2.00	1379	115
		500	921.72	175.00	-	25.00	138.26	472.49	1732.47	346.49	2078.97	2.00	2081	87
		330	675.89	150.00	-	25.00	101.38	357.10	1309.37	261.87	1571.25	2.00	1573	66
35	Mahou Maestra Wheat Premium Beer	500	1416.15	175.00	-	25.00	212.42	685.71	2514.28	502.86	3017.14	2.00	3019	126
		330	1077.64	150.00	-	25.00	161.65	530.36	1944.65	388.93	2333.58	2.00	2336	97
36	Original Bira 91 White Beer	500	1575.34	175.00	-	25.00	236.30	754.37	2766.01	553.20	3319.21	2.00	3321	138
		330	1092.03	150.00	-	25.00	163.80	536.56	1967.39	393.48	2360.87	2.00	2363	98
37	Original Bira 91 Boom Super Strong Beer	650	574.14	150.00	-	25.00	143.54	334.76	1227.44	245.49	1472.92	2.00	1475	123
		500	929.47	175.00	-	25.00	232.37	510.69	1872.53	374.51	2247.04	2.00	2249	94
38	Red Star Premium Strong Beer	650	431.00	150.00	-	25.00	107.75	267.66	981.41	196.28	1177.69	2.00	1180	98
		500	754.00	175.00	-	25.00	188.50	428.44	1570.94	314.19	1885.13	2.00	1887	79
39	Savawm American Strong Beer	500	824.00	-	75.00	10.00	206.00	4.18	1119.18	223.84	1343.02	2.00	1345	56

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

40	Savage Super Strong Beer	650	685.00	-	50.00	10.00	171.25	3.44	919.69	183.94	1103.62	2.00	1106	92
		500	1081.00	-	75.00	10.00	270.25	5.39	1441.64	288.33	1729.96	2.00	1732	72
		330	781.00	-	50.00	10.00	195.25	3.89	1040.14	208.03	1248.16	2.00	1250	52
41	Simba Roar Extra Strong Premium Beer	650	490.00	150.00	-	25.00	123.00	295.50	1083.50	216.70	1300.20	2.00	1302	109
		500	750.00	175.00	-	25.00	188.00	426.75	1564.75	312.95	1877.70	2.00	1880	78
42	Simba Roar Light Premium Lager Beer	650	491.00	150.00	-	25.00	123.00	295.88	1084.88	216.98	1301.85	2.00	1304	109
		500	817.00	175.00	-	25.00	122.00	427.13	1566.13	313.23	1879.35	2.00	1881	78
43	Simba Jungle Wheat Beer	330	990.00	150.00	-	25.00	148.00	492.38	1805.38	361.08	2166.45	2.00	2168	90
44	Simba Stout Beer	330	990.00	150.00	-	25.00	148.00	492.38	1805.38	361.08	2166.45	2.00	2168	90
45	The Himalayan Monkey Indian Pale Ale	330	1680.15	-	50.00	10.00	252.02	7.47	1999.64	399.93	2399.57	2.00	2402	100
46	Tuborg Strong Beer	650	488.00	150.00	-	25.00	122.00	294.38	1079.38	215.88	1295.25	2.00	1297	108
		500	855.00	175.00	-	25.00	213.80	475.80	1744.60	348.92	2093.52	2.00	2096	87
47	Tuborg Mild 1880 Beer	650	510.00	150.00	-	25.00	80.00	286.88	1051.88	210.38	1262.25	2.00	1264	105

N.B. ***The maximum retail price stated above are to be strictly adhered to by All Retail Licenses and should be displayed in a conspicious place inside the shop. Appropriate action will be taken against the erring licensees, if the price other than the rate prescribed in this list are charged from the purchasers.***

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Memo No.MEG/CE-91/2017/154-A, **Dated Shillong the 26th February, 2021**

Copy to :-

1. P.S. to Hon'ble Chief Minister, for kind information of Chief Minister.
2. P.S. to Minister In-Charge Excise, for kind information of Minister.
3. P.S. to Chief Secretary for information of the Chief Secretary.
4. P.S. to Commissioner & Secretary, ERTS Department, for kind information of Commissioner & Secretary
5. The Commissioner of Taxes, Meghalaya, Shillong, for kind information.
6. The Deputy Commissioner (All)
7. The Sub-Divisional Officer (All)
8. The Deputy Commissioner of Excise, (HQ.) Meghalaya, Shillong.
9. The Assistant Commissioner of Excise, HQ/East Khasi Hills District, Shillong/Garo Hills, Tura, for wide circulation within their District.
10. The Superintendent of Excise/Deputy Superintendent of Excise [All], for wide circulation within their District.
11. The President/Secretary, All Meghalaya Bonded Warehouse Association.
12. The President/Secretary, SWDA/EKHWDA/RBWDA.
13. All Bonded Warehouses.
14. Bottling Plants/Brewery.
15. Office Notice Board.

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

ANNEXURE -7(6)

INDIAN MADE FOREIGN LIQUOR (IMFL)

RETAIL PRICE LIST

W.E.F. 27TH FEBRUARY, 2021

[In pursuance of Govt. Notification No. ERTS(E)35/2020/52, Dated 26TH February, 2021

&

No. ERTS(T)24/2016/69, Dated 26TH February, 2021]

Memo No. MEG/CE-91/2017/154-A, **Dt. 26th February, 2021.**

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

Deputy Commissioner of Excise,
Meghalaya, Shillong.

PRICE LIST OF INDIAN MADE FOREIGN LIQUOR (IMFL)

REGULAR BRAND

Sl. No.	Regular Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Royal Champion Premium Whisky	750	535.00	-	100.00	10.00	500.00	429.38	1574.38	314.88	1889.25	2.00	1891	158

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

GENERAL BRAND

Sl. No.	General Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Stallone Classic Whisky	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194
2	ZO XXX Rum	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194
3	Royal Celebration Special Whisky	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194
4	Royal Celebration Special XXX Rum	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

DELUXE PRESTIGE BRAND

Sl. No.	Deluxe Prestige Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Brihan's Tropicana Export Quality XXX Matured White Rum	750	920.00	250.00	-	25.00	810.00	751.88	2756.88	551.38	3308.25	2.00	3310	276
2	Caravan Prestige Whisky	750	915.00	-	100.00	10.00	810.00	6.88	1841.88	368.38	2210.26	2.00	2212	184
3	Director Special Prestige Whisky	750(P)	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		750(G)	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		375	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	127
		180	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	63
4	Lord Nelson XXX Matured Rum	750	920.00	250.00	-	25.00	810.00	751.88	2756.88	551.38	3308.25	2.00	3310	276
5	Mc. Dowell's No.1 Celebration Matured XXX Rum	750	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		375	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	127
		180	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	63
6	Morano Rum	750	847.73	250.00	-	25.00	810.00	724.77	2657.50	531.50	3189.00	2.00	3191	266
		375	847.79	250.00	-	25.00	810.00	724.80	2657.59	531.52	3189.10	2.00	3191	133
		180	883.97	250.00	-	25.00	810.00	738.36	2707.33	541.47	3248.80	2.00	3251	68
7	Officer's Choice Prestige Whisky	1000	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	338
		750	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	253
		375	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	127
		180	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	63
8	Old Monk Deluxe Rum Very Old Vatted (Pet)	750	915.00	-	100.00	10.00	810.00	688.13	2523.13	504.63	3027.75	2.00	3030	252
9	Zino XXX Rum	750	915.00	-	100.00	10.00	810.00	6.88	1841.88	368.38	2210.26	2.00	2212	184

OFFICE OF THE COMMISSIONER OF EXCISE * MEGHALAYA, SHILLONG

Deputy Commissioner of Excise,
Meghalaya, Shillong.

DELUXE PREMIUM BRAND

Sl. No.	Deluxe Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	AC Black Pure Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
2	Contessa XXX Rum Blended with Matured Cane Juice Spirits	750	1061.00	250.00	-	25.00	910.00	842.25	3088.25	617.65	3705.90	2.00	3708	309
3	Doctor's Triple Crown Brandy	750	1112.00	-	100.00	10.00	910.00	799.50	2931.50	586.30	3517.80	2.00	3520	293
		375	1100.00	-	100.00	10.00	910.00	795.00	2915.00	583.00	3498.00	2.00	3500	146
		180	1108.00	-	100.00	10.00	910.00	798.00	2926.00	585.20	3511.20	2.00	3513	73
4	Imperial Blue Superior Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
5	Knight Rider Premium Vodka	750	1165.00	-	100.00	10.00	910.00	819.38	3004.38	600.88	3605.25	2.00	3607	301
		375	1165.00	-	100.00	10.00	910.00	819.38	3004.38	600.88	3605.25	2.00	3607	150
		180	1165.00	-	100.00	10.00	910.00	819.38	3004.38	600.88	3605.25	2.00	3607	75
6	M2 Magic Moments Pure Grain Vodka	750	1217.00	-	100.00	10.00	910.00	838.88	3075.88	615.18	3691.05	2.00	3693	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
7	Mc. Dowell's No.1 Blue Riband, Tango Gin & Orange	750	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	299
		375	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	149
		180	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	75

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

Deputy Commissioner of Excise,
Meghalaya, Shillong.

8	Mc. Dowell's No.1 Reserve Whisky	750	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	308
		375	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	154
		180	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	77
9	Mc. Dowell's No.1 Luxury Premium Whisky	750	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	308
		375	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	154
		180	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	77
10	Mc. Dowell's No.1 Deluxe Collection Whisky Original (Can)	180	1129.63	-	100.00	10.00	910.00	806.11	2955.74	591.15	3546.89	2.00	3549	74
11	Mc. Dowell's No.1 Reserve Whisky Original	750	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	308
		375	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	154
		180	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	77
12	Officers Choice Blue Pure Grain Whisky	750	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	308
		375	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	154
		180	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	77
13	Officer's Choice Original XXX Rum	750	1007.76	-	100.00	10.00	910.00	760.41	2788.17	557.63	3345.80	2.00	3348	279
		375	1016.60	-	100.00	10.00	910.00	763.73	2800.33	560.07	3360.39	2.00	3362	140
		180	1016.60	-	100.00	10.00	910.00	763.73	2800.33	560.07	3360.39	2.00	3362	70
14	Old Monk Matured XXX Deluxe Rum Very Old Vatted	750	1112.00	-	100.00	10.00	910.00	799.50	2931.50	586.30	3517.80	2.00	3520	293
		375	1100.00	-	100.00	10.00	910.00	795.00	2915.00	583.00	3498.00	2.00	3500	146
		180	1108.00	-	100.00	10.00	910.00	798.00	2926.00	585.20	3511.20	2.00	3513	73
15	Old Monk Very Old Vatted XXX Rum	750	1112.00	-	100.00	10.00	910.00	799.50	2931.50	586.30	3517.80	2.00	3520	293
		375	1100.00	-	100.00	10.00	910.00	795.00	2915.00	583.00	3498.00	2.00	3500	146
		180	1108.00	-	100.00	10.00	910.00	798.00	2926.00	585.20	3511.20	2.00	3513	73

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

16	Premium Romanov Vodka	750	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	299
		375	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	149
		180	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	75
17	Regal Talons Deluxe Rare Generation Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
18	Regal Talons Premium Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
19	Whytehall Classic Deluxe Whisky	750	1212.00	250.00	-	25.00	910.00	898.88	3295.88	659.18	3955.05	2.00	3957	330
20	6 Bullet Whisky	750	1143.21	250.00	-	25.00	910.00	873.08	3201.29	640.26	3841.55	2.00	3844	320
		375	1148.82	250.00	-	25.00	910.00	875.18	3209.00	641.80	3850.80	2.00	3853	161
		180	1148.82	250.00	-	25.00	910.00	875.18	3209.00	641.80	3850.80	2.00	3853	80
21	8PM Special Rare Blend of Scotch and Indian Whisky	750	1010.00	-	100.00	10.00	910.00	761.25	2791.25	558.25	3349.50	2.00	3352	279
22	8PM Rare Blend of Scotch and Indian Whisky	750	1168.00	250.00	-	25.00	910.00	882.38	3235.38	647.08	3882.45	2.00	3884	324
23	8PM Bermuda XXX Original Caribbean Rum	750	1038.00	250.00	-	25.00	910.00	833.63	3056.63	611.33	3667.95	2.00	3670	306
24	1965 Spirit of Victory Premium XXX Rum	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

SEMI PREMIUM BRAND

Sl. No.	Semi Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans - port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	After Dark Fine Grain Whisky	750	2487.00	250.00	-	25.00	1150.00	1467.00	5379.00	1075.80	6454.80	2.00	6457	538
2	Bacardi Black Original Classic Premium Crafted Rum	750	1489.32	250.00	-	25.00	1150.00	1092.87	4007.19	801.44	4808.63	2.00	4811	401
		375	1489.32	250.00	-	25.00	1150.00	1092.87	4007.19	801.44	4808.63	2.00	4811	200
		180	1487.86	250.00	-	25.00	1150.00	1092.32	4005.18	801.04	4806.22	2.00	4808	100
3	Bacardi Carta Blanca Classic Superior White Rum	750	2895.92	250.00	-	25.00	1150.00	1620.35	5941.27	1188.25	7129.52	2.00	7132	594
		375	2948.96	250.00	-	25.00	1150.00	1640.24	6014.20	1202.84	7217.03	2.00	7219	301
4	Brihan's Napoleon Brandy	750	1467.00	250.00	-	25.00	1150.00	1084.50	3976.50	795.30	4771.80	2.00	4774	398
5	Captain Morgan The Original Rum	750	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	350
		375	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	175
		180	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	87
6	Castle Hill Rare Premium Whisky	750	1504.00	250.00	-	25.00	1150.00	1098.38	4027.38	805.48	4832.85	2.00	4835	403
		375	1504.00	250.00	-	25.00	1150.00	1098.38	4027.38	805.48	4832.85	2.00	4835	201
		180	1443.00	250.00	-	25.00	1150.00	1075.50	3943.50	788.70	4732.20	2.00	4734	99
7	Cliff Hanger Superior Handcrafted Vodka	750	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	452
		375	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	226
		180	2003.57	250.00	-	25.00	1150.00	1285.71	4714.28	942.86	5657.14	2.00	5659	118
8	Cliff Hanger Green Apple Superior Hand Crafted Vodka	750	2075.00	250.00	-	25.00	1150.00	1312.50	4812.50	962.50	5775.00	2.00	5777	481
		375	2146.43	250.00	-	25.00	1150.00	1339.29	4910.72	982.14	5892.86	2.00	5895	246
		180	2289.29	250.00	-	25.00	1150.00	1392.86	5107.15	1021.43	6128.58	2.00	6131	128

OFFICE OF THE COMMISSIONER OF EXCISE

Deputy Commissioner of Excise,
Meghalaya, Shillong.

9	Cliff Hanger Orange Superior Hand Crafted Vodka	750	2075.00	250.00	-	25.00	1150.00	1312.50	4812.50	962.50	5775.00	2.00	5777	481
		375	2146.43	250.00	-	25.00	1150.00	1339.29	4910.72	982.14	5892.86	2.00	5895	246
		180	2289.29	250.00	-	25.00	1150.00	1392.86	5107.15	1021.43	6128.58	2.00	6131	128
10	Gladius Blended 10 Year Old Gold Reserva Rum	750	1489.29	250.00	-	25.00	1150.00	1092.86	4007.15	801.43	4808.58	2.00	4811	401
		375	1489.29	250.00	-	25.00	1150.00	1092.86	4007.15	801.43	4808.58	2.00	4811	200
		180	1487.86	250.00	-	25.00	1150.00	1092.32	4005.18	801.04	4806.22	2.00	4808	100
11	Hercules XXX Rum	750	1389.57	250.00	-	25.00	1150.00	1055.46	3870.03	774.01	4644.04	2.00	4646	387
12	Jolly Roger Premium XXX Rum	180	1284.00	-	100.00	10.00	1150.00	954.00	3498.00	699.60	4197.60	2.00	4200	87
13	Jordy's Bar Premium Exquisite Whisky	750	2076.29	250.00	-	25.00	1150.00	1312.98	4814.27	962.85	5777.13	2.00	5779	482
		375	2115.29	250.00	-	25.00	1150.00	1327.61	4867.90	973.58	5841.48	2.00	5843	243
		180	2115.29	250.00	-	25.00	1150.00	1327.61	4867.90	973.58	5841.48	2.00	5843	122
14	Magic Moment Remix Chocolate Flavoured Vodka	750	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	452
		375	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	226
		180	2003.57	250.00	-	25.00	1150.00	1285.71	4714.28	942.86	5657.14	2.00	5659	118
15	M2 Magic Moments Remix Smooth Flavoured Vodka Green Apple	750	1739.00	-	100.00	10.00	1150.00	1124.63	4123.63	824.73	4948.35	2.00	4950	413
		375	1817.00	-	100.00	10.00	1150.00	1153.88	4230.88	846.18	5077.05	2.00	5079	212
		180	2046.00	-	100.00	10.00	1150.00	1239.75	4545.75	909.15	5454.90	2.00	5457	114
16	M2 Magic Moments Grain Vodka	750	1824.00	250.00	-	25.00	1150.00	1218.38	4467.38	893.48	5360.85	2.00	5363	447
17	M2 Verve Magic Moments Super Premium Vodka	750	2793.00	250.00	-	25.00	1150.00	1581.75	5799.75	1159.95	6959.70	2.00	6962	580
18	Mc Dowell's No.1 Platinum Classic Whisky	750	1654.00	-	100.00	10.00	1150.00	1092.75	4006.75	801.35	4808.10	2.00	4810	401
		375	1654.00	-	100.00	10.00	1150.00	1092.75	4006.75	801.35	4808.10	2.00	4810	200
		180	1654.00	-	100.00	10.00	1150.00	1092.75	4006.75	801.35	4808.10	2.00	4810	100

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

19	Mc. Dowell's No.1 Platinum Select Whisky	750	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	350
		375	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	175
		180	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	87
20	Oaken Glow Premium Whisky	750	2855.53	250.00	-	25.00	1150.00	1605.20	5885.73	1177.15	7062.87	2.00	7065	589
		375	2894.49	250.00	-	25.00	1150.00	1619.81	5939.30	1187.86	7127.16	2.00	7129	297
		180	2894.48	250.00	-	25.00	1150.00	1619.81	5939.29	1187.86	7127.14	2.00	7129	149
21	Old Monk Gold Reserve Rum	750	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	390
		375	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	195
		180	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	97
22	Old Monk Apple Rum	750	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	390
		375	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	195
		180	1575.00	-	100.00	10.00	1150.00	1063.13	3898.13	779.63	4677.75	2.00	4680	97
23	Officer's Choice Black Exquisite & Rare Whisky	750	1439.10	-	100.00	10.00	1150.00	1012.16	3711.26	742.25	4453.52	2.00	4456	371
		375	1441.60	-	100.00	10.00	1150.00	1013.10	3714.70	742.94	4457.64	2.00	4460	186
		180	1315.00	-	100.00	10.00	1150.00	965.63	3540.63	708.13	4248.75	2.00	4251	89
24	Old Professor Premium Whisky	750	1662.87	250.00	-	25.00	1150.00	1157.95	4245.82	849.16	5094.99	2.00	5097	425
		375	1662.87	250.00	-	25.00	1150.00	1157.95	4245.82	849.16	5094.99	2.00	5097	212
		180	1811.26	250.00	-	25.00	1150.00	1213.60	4449.86	889.97	5339.83	2.00	5342	111
25	Red Bliss Virgin Vodka	750	1284.92	250.00	-	25.00	1150.00	1016.22	3726.14	745.23	4471.37	2.00	4473	373
		375	1284.92	250.00	-	25.00	1150.00	1016.22	3726.14	745.23	4471.37	2.00	4473	186
		180	1284.92	250.00	-	25.00	1150.00	1016.22	3726.14	745.23	4471.37	2.00	4473	93
26	Red Knight Finest Blended Malt Whisky	750	2115.02	250.00	-	25.00	1150.00	1327.51	4867.53	973.51	5841.03	2.00	5843	487
27	Royal Challenge Finest Premium Whisky	750	1815.00	-	100.00	10.00	1150.00	1153.13	4228.13	845.63	5073.75	2.00	5076	423
		375	1815.00	-	100.00	10.00	1150.00	1153.13	4228.13	845.63	5073.75	2.00	5076	211
		180	1970.00	-	100.00	10.00	1150.00	1211.25	4441.25	888.25	5329.50	2.00	5332	111

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,

Meghalaya, Shillong.

28	Royal Stag Barrel Select Whisky	750	2076.31	250.00	-	25.00	1150.00	1312.99	4814.30	962.86	5777.16	2.00	5779	482
		375	2115.27	250.00	-	25.00	1150.00	1327.60	4867.87	973.57	5841.45	2.00	5843	243
		180	2115.26	250.00	-	25.00	1150.00	1327.60	4867.86	973.57	5841.43	2.00	5843	122
29	Royal Green Deluxe Blended Whisky	750	1661.00	250.00	-	25.00	1150.00	1157.25	4243.25	848.65	5091.90	2.00	5094	424
		375	1657.80	250.00	-	25.00	1150.00	1156.05	4238.85	847.77	5086.62	2.00	5089	212
		180	1784.30	250.00	-	25.00	1150.00	1203.49	4412.79	882.56	5295.35	2.00	5297	110
30	Royal Stag Blended Whisky	750	1600.68	-	100.00	10.00	1150.00	1072.76	3933.44	786.69	4720.12	2.00	4722	394
		375	1604.15	-	100.00	10.00	1150.00	1074.06	3938.21	787.64	4725.85	2.00	4728	197
		180	1611.16	-	100.00	10.00	1150.00	1076.69	3947.85	789.57	4737.41	2.00	4739	99
31	Rock Dove Whisky	750	2860.43	250.00	-	25.00	1150.00	1607.04	5892.47	1178.49	7070.96	2.00	7073	589
		375	2860.43	250.00	-	25.00	1150.00	1607.04	5892.47	1178.49	7070.96	2.00	7073	295
32	Sterling Reserve B7 Rare Blended Whisky	750	1596.97	-	100.00	10.00	1150.00	1071.36	3928.33	785.67	4714.00	2.00	4716	393
		375	1596.89	-	100.00	10.00	1150.00	1071.33	3928.22	785.64	4713.87	2.00	4716	196
		180	1596.95	-	100.00	10.00	1150.00	1071.36	3928.31	785.66	4713.97	2.00	4716	98
33	Solan Number One Black Rare and Premium Whisky	750	1590.00	-	100.00	10.00	1150.00	1068.75	3918.75	783.75	4702.50	2.00	4705	392
		375	1590.00	-	100.00	10.00	1150.00	1068.75	3918.75	783.75	4702.50	2.00	4705	196
		180	1580.00	-	100.00	10.00	1150.00	1065.00	3905.00	781.00	4686.00	2.00	4688	98
34	Young Star Whisky Unplugged	750	1432.40	250.00	-	25.00	1150.00	1071.53	3928.93	785.79	4714.71	2.00	4717	393
		375	1432.40	250.00	-	25.00	1150.00	1071.53	3928.93	785.79	4714.71	2.00	4717	197
		180	1432.40	250.00	-	25.00	1150.00	1071.53	3928.93	785.79	4714.71	2.00	4717	98

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

PREMIUM BRAND

Sl. No.	Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Antiquity Blue Ultra Premium Whisky	750	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	751
		375	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	375
		180	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	188
2	Bacardi Limon Classic Original Citrus Rum	750	3110.71	250.00	-	25.00	1350.00	1775.89	6511.60	1302.32	7813.92	2.00	7816	651
		180	3146.43	250.00	-	25.00	1350.00	1789.29	6560.72	1312.14	7872.86	2.00	7875	164
3	Bacardi Carta Blanca Classic Superior White Rum	180	3144.44	250.00	-	25.00	1350.00	1788.54	6557.98	1311.60	7869.58	2.00	7872	164
4	Blenders Pride Select Premium Whisky	750	3303.57	250.00	-	25.00	1350.00	1848.21	6776.78	1355.36	8132.14	2.00	8134	678
		375	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	344
		180	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	172
5	Blenders Pride Reserve Collection Whisky	750	3863.32	250.00	-	25.00	1350.00	2058.12	7546.44	1509.29	9055.73	2.00	9058	755
		375	3997.99	250.00	-	25.00	1350.00	2108.62	7731.61	1546.32	9277.93	2.00	9280	387
		180	3998.00	250.00	-	25.00	1350.00	2108.63	7731.63	1546.33	9277.95	2.00	9280	193
6	Greater Than London Dry Gin	750	3992.06	250.00	-	25.00	1350.00	2106.40	7723.46	1544.69	9268.15	2.00	9270	773
7	Golfer's Shot Barrel Aged Whisky	750	3123.00	250.00	-	25.00	1350.00	1780.50	6528.50	1305.70	7834.20	2.00	7836	653
		375	3162.00	250.00	-	25.00	1350.00	1795.13	6582.13	1316.43	7898.55	2.00	7901	329
		180	3162.00	250.00	-	25.00	1350.00	1795.13	6582.13	1316.43	7898.55	2.00	7901	165

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

8	Morpheus XO Blended Premium Brandy	750	3125.00	250.00	-	25.00	1350.00	1781.25	6531.25	1306.25	7837.50	2.00	7840	653
		375	3161.00	250.00	-	25.00	1350.00	1794.75	6580.75	1316.15	7896.90	2.00	7899	329
		180	3175.00	250.00	-	25.00	1350.00	1800.00	6600.00	1320.00	7920.00	2.00	7922	165
9	Minister's Reserve Whisky	750	3300.00	250.00	-	25.00	1350.00	1846.88	6771.88	1354.38	8126.25	2.00	8128	677
		375	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	344
		180	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	172
10	Rock Dove Whisky	180	3146.50	250.00	-	25.00	1350.00	1789.31	6560.81	1312.16	7872.98	2.00	7875	164
11	Signature Rare Aged Whisky	750	3010.00	-	100.00	10.00	1350.00	1676.25	6146.25	1229.25	7375.50	2.00	7378	615
		375	3010.00	-	100.00	10.00	1350.00	1676.25	6146.25	1229.25	7375.50	2.00	7378	307
		180	3160.00	-	100.00	10.00	1350.00	1732.50	6352.50	1270.50	7623.00	2.00	7625	159
12	Signature Premier Grain Whisky	750	3468.59	-	100.00	10.00	1350.00	1848.22	6776.81	1355.36	8132.17	2.00	8134	678
		375	3540.03	-	100.00	10.00	1350.00	1875.01	6875.04	1375.01	8250.05	2.00	8252	344
		180	3540.14	-	100.00	10.00	1350.00	1875.05	6875.19	1375.04	8250.23	2.00	8252	172
13	Sterling Reserve B10 Premium Blended Whisky	750	3232.90	-	100.00	10.00	1350.00	1759.84	6452.74	1290.55	7743.29	2.00	7745	645
		375	3269.20	-	100.00	10.00	1350.00	1773.45	6502.65	1300.53	7803.18	2.00	7805	325
		180	3282.90	-	100.00	10.00	1350.00	1778.59	6521.49	1304.30	7825.79	2.00	7828	163
14	Smirnoff Green Apple Triple Distilled Vodka	750	3632.16	250.00	-	25.00	1350.00	1971.44	7228.60	1445.72	8674.31	2.00	8676	723
		180	3638.14	250.00	-	25.00	1350.00	1973.68	7236.82	1447.36	8684.18	2.00	8686	181
15	Smirnoff Triple Distilled Vodka	750	3122.78	250.00	-	25.00	1350.00	1780.42	6528.20	1305.64	7833.84	2.00	7836	653
		375	3163.64	250.00	-	25.00	1350.00	1795.74	6584.38	1316.88	7901.26	2.00	7903	329
		180	3170.64	250.00	-	25.00	1350.00	1798.37	6594.01	1318.80	7912.81	2.00	7915	165

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

SUPER PREMIUM BRAND

Sl. No.	Super Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	100 Pipers Blended Scotch Whisky Aged 12 Years	750	13608.37	250.00	-	25.00	1660.22	5828.85	21372.44	4274.49	25646.92	2.00	25649	2137
2	100 Pipers Deluxe Blended Scotch Whisky	750	8984.10	250.00	-	25.00	1550.00	4053.41	14862.51	2972.50	17835.02	2.00	17837	1486
		375	8984.10	250.00	-	25.00	1550.00	4053.41	14862.51	2972.50	17835.02	2.00	17837	743
		180	8984.09	250.00	-	25.00	1550.00	4053.41	14862.50	2972.50	17835.00	2.00	17837	372
3	Amrut Amalgam Peated Malt Whisky	750	22036.54	250.00	-	25.00	2688.46	9375.00	34375.00	6875.00	41250.00	2.00	41252	3438
4	Amrut Amalgam Malt Whisky	750	20763.31	250.00	-	25.00	2533.12	8839.29	32410.72	6482.14	38892.86	2.00	38895	3241
5	Amrut Fusion Single Malt Whisky	750	24901.32	250.00	-	25.00	3037.96	10580.36	38794.64	7758.93	46553.56	2.00	46556	3880
6	Black & White Blended Scotch Whisky	750	8983.69	250.00	-	25.00	1550.00	4053.26	14861.95	2972.39	17834.34	2.00	17836	1486
		180	9032.18	250.00	-	25.00	1550.00	4071.44	14928.62	2985.72	17914.35	2.00	17916	373
7	Black Dog Triple Gold Reserve Blended Scotch Whisky	750	13611.98	250.00	-	25.00	1661.00	5830.49	21378.47	4275.69	25654.17	2.00	25656	2138
		375	13611.98	250.00	-	25.00	1661.00	5830.49	21378.47	4275.69	25654.17	2.00	25656	1069
		180	13378.84	250.00	-	25.00	1632.00	5732.19	21018.03	4203.61	25221.64	2.00	25224	525
8	Cutty Sark Blended Scotch Whisky	750	9171.72	250.00	-	25.00	1650.00	4161.27	15257.99	3051.60	18309.59	2.00	18312	1526
9	Dewar's White Label Blended Scotch Whisky Classic	750	11711.36	250.00	-	25.00	1550.00	5076.14	18612.50	3722.50	22334.99	2.00	22337	1861
10	Indian Honey Shot	750	7103.27	250.00	-	25.00	1550.00	3348.10	12276.37	2455.27	14731.65	2.00	14734	1228
		375	7174.52	250.00	-	25.00	1550.00	3374.82	12374.34	2474.87	14849.21	2.00	14851	619
		180	7175.08	250.00	-	25.00	1550.00	3375.03	12375.11	2475.02	14850.13	2.00	14852	309

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

11	Jaisalmer Indian Craft Gin	750	22673.00	250.00	-	25.00	2766.00	9642.75	35356.75	7071.35	42428.10	2.00	42430	3536
12	Jim Beam Kentucky Straight Bourbon Whiskey	750	10046.75	250.00	-	25.00	1550.00	4451.91	16323.66	3264.73	19588.39	2.00	19590	1633
		180	10342.67	250.00	-	25.00	1550.00	4562.88	16730.55	3346.11	20076.66	2.00	20079	418
13	Ma Qintosh Silver Edition Whisky	750	5317.86	250.00	-	25.00	1550.00	2678.57	9821.43	1964.29	11785.72	2.00	11788	982
14	Old Smuggler Blended Scotch Whisky	750	12460.00	250.00	-	25.00	1550.00	5356.88	19641.88	3928.38	23570.25	2.00	23572	1964
		180	13760.00	250.00	-	25.00	1678.72	5892.65	21606.37	4321.27	25927.64	2.00	25930	540
15	Peter Scot Malt Whisky	750	3766.01	250.00	-	25.00	1550.00	2096.63	7687.64	1537.53	9225.17	2.00	9227	769
		375	3785.82	250.00	-	25.00	1550.00	2104.06	7714.88	1542.98	9257.85	2.00	9260	386
		180	3799.60	250.00	-	25.00	1550.00	2109.23	7733.83	1546.77	9280.59	2.00	9283	193
16	Peter Scot Black Single Malt Whisky	750	20289.28	250.00	-	25.00	1650.00	8330.36	30544.64	6108.93	36653.56	2.00	36656	3055
17	Paul John Indian Single Malt Whisky Bold	750	29462.00	250.00	-	25.00	3594.36	12499.26	45830.62	9166.12	54996.74	2.00	54999	4583
18	Paul John Indian Single Malt Whisky Brilliance	750	26372.00	250.00	-	25.00	3217.38	11199.14	41063.52	8212.70	49276.23	2.00	49278	4107
19	Paul John Indian Single Malt Whisky Nirvana	750	17719.00	250.00	-	25.00	2161.72	7558.40	27714.12	5542.82	33256.94	2.00	33259	2772
20	Rampur Indian Single Malt Whisky Non-Chill Filtered Double Cask	750	50175.00	250.00	-	25.00	6121.00	21214.13	77785.13	15557.03	93342.15	2.00	93344	7779
21	Roulette Premium XO Grape Brandy	750	4963.00	250.00	-	25.00	1550.00	2545.50	9333.50	1866.70	11200.20	2.00	11202	934
		180	5332.00	250.00	-	25.00	1550.00	2683.88	9840.88	1968.18	11809.05	2.00	11811	246
22	Something Special Specially Selected Blended Scotch Whisky	750	10152.92	250.00	-	25.00	1550.00	4491.72	16469.64	3293.93	19763.57	2.00	19766	1647
23	Teachers Origin Blended Scotch Whisky	750	14228.49	250.00	-	25.00	1735.88	6089.76	22329.13	4465.83	26794.96	2.00	26797	2233

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

Deputy Commissioner of Excise,
Meghalaya, Shillong.

24	Teachers 50 Blended Scotch Whisky	1000	12351.69	250.00	-	25.00	1550.00	5316.26	19492.95	3898.59	23391.54	2.00	23394	2599
		750	13027.54	250.00	-	25.00	1589.36	5584.46	20476.36	4095.27	24571.64	2.00	24574	2048
		375	13322.93	250.00	-	25.00	1625.40	5708.75	20932.08	4186.42	25118.49	2.00	25120	1047
		180	13630.59	250.00	-	25.00	1662.50	5838.03	21406.12	4281.22	25687.35	2.00	25689	535
25	Teachers Highland Cream Blended Scotch Whisky	1000	8085.49	250.00	-	25.00	1550.00	3716.43	13626.92	2725.38	16352.31	2.00	16354	1817
		750	8126.54	250.00	-	25.00	1550.00	3731.83	13683.37	2736.67	16420.04	2.00	16422	1369
		375	8821.02	250.00	-	25.00	1550.00	3992.26	14638.28	2927.66	17565.93	2.00	17568	732
		180	9118.94	250.00	-	25.00	1550.00	4103.98	15047.92	3009.58	18057.50	2.00	18060	376
26	Teachers Golden Thistle Blended Scotch Whisky	750	16515.84	250.00	-	25.00	2014.93	7052.16	25857.93	5171.59	31029.52	2.00	31032	2586
27	VAT 69 Blended Scotch Whisky	750	8206.33	250.00	-	25.00	1550.00	3761.75	13793.08	2758.62	16551.69	2.00	16554	1379
		375	8206.11	250.00	-	25.00	1550.00	3761.67	13792.78	2758.56	16551.33	2.00	16553	690
		180	8354.38	250.00	-	25.00	1550.00	3817.27	13996.65	2799.33	16795.98	2.00	16798	350
28	William Lawson's Blended Scotch Whisky Classic	750	6810.32	250.00	-	25.00	1550.00	3238.25	11873.57	2374.71	14248.28	2.00	14250	1188
		375	6895.12	250.00	-	25.00	1550.00	3270.05	11990.17	2398.03	14388.20	2.00	14390	600
		180	7330.77	250.00	-	25.00	1550.00	3433.41	12589.18	2517.84	15107.02	2.00	15109	315

Deputy Commissioner of Excise,
Meghalaya, Shillong.

OFFICE OF THE COMMISSIONER OF EXCISE ★ MEGHALAYA, SHILLONG ★

ANNEXURE

TYPED COPY

GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION: TAXATION & STAMP DEPTT

NOTIFICATION

Dated Shillong, the 17th Oct 1997

No.ERTS(E)23/92/107 – In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act I of 1910 as adopted by Meghalaya) and in modification of notification No. ERTS(E)28/92/17 dt. 30.7.92, Govt of Meghalaya hereby make the following rules further to amend the Meghalaya Excise Rules, namely, :-

1. Short, title and commencement: (1) These Rules may be called the Meghalaya Excise (Amendment) Rules 1997.
(2) They shall come into force on the date of their applications in the Official Gazette.

2. Amendment of Rule 141: For the existing Rule 141 of the Meghalaya Excise Rules (Assam Rules of 1945 as adopted by Meghalaya) the following new rule shall be substituted, namely:-

"141 Transit Wastage Allowance: An allowance upto the maximum journey shown below, shall be made for the loss that may occur in the transit due to breakage, leakage on evaporation of spirit including Beer/IMFL when transported, exported or imported under bond".

Duration of journey	Maximum quantity of wastage allowances		
	If in wooden vessels	If in metal vessels	If in glass vessels/ pearl type vessels
(1)	(2)	(3)	(4)
(a) for a journey duration not more than two days	2 percent	½ percent	1 percent
(b) for a journey duration not less than two days but not exceeding ten days	2½ percent	1 percent	1½ percent
(c) for a journey duration not less than ten days but not exceeding twenty days	3 percent	1½ percent	2 percent
(d) for a journey duration exceeding thirty days	3½ percent	1½ percent	2½ percent

Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps
Shillong

GOVERNMENT OF MEGHALAYA
EXCISE REGISTRATION, TAXATION & STAMPS DEPTT.

N O T I F I C A T I O N

Dated Shillong, the 17th Oct., 1997.

No.ERTS(E)28/92/107 - In exercise of the powers conferred by section 36 of the Meghalaya Excise Act (Assam Act I of 1910 as adapted by Meghalaya) and in modification of Notification No.ERTS(E) 28/92/17 dt. 30.7.92, Govt. of Meghalaya hereby make the following rules further to amend the Meghalaya Excise Rules, namely, :-

1. Short title and commencement:-(1)These Rules may be called the Meghalaya Excise (Amendment)Rules, 1997.

(2) They shall come into force on the date of their publications in the Official Gazette.

2. Amendment of Rule 141:- For the existing rule 141 of the Meghalaya Excise Rules(Assam Rules of 1945 as adopted by Meghalaya) the following new rule shall be substituted, namely :-

"141 Wastage allowance - An allowance upto the maximum quantity shown below, shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including Beer/IMFL when transported, exported or imported under bond.

Duration of the journey	Maximum quantity of wastage allowance		
	If in wooden vessels (2)	If in metal vessels (3)	If in glass vessels/ pearl pot vessels (4)
(1)			
(a) For a journey of duration not more than two days.	2 percent	1½ percent	1 percent
(b) For a journey of duration not less than two days but not exceeding ten days.	2½ percent	1 percent	1½ percent
(c) For a journey of duration not less than ten days but not exceeding twenty days.	3 percent	1½ percent	2 percent
(d) For a journey of duration exceeding twenty days.	3½ percent	1½ percent	2½ percent.

Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps
Department.

The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 48 Shillong, Thursday, December 5, 2019 14th Agrahayana, 1941 (S. E.)

Separate paging is given on this part in order that it may be filed as a separate compilation.

PART-IIA

GOVERNMENT OF MEGHALAYA

NOTIFICATIONS

The 15th November, 2019.

No.ERTS(E)36/2019/6. - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to further make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement** : (i) These Rule may be called the Meghalaya Excise (Amendment) Rules, 2019.

   (ii) They shall come into force with effect from 15th December, 2019.

2. **Amendment of Rule 3** - In Rule 3 of the Meghalaya Excise Rules (Assam Excise Rules 1945) (hereinafter referred to as the principal Rules), existing sub-rule (2) will be substituted as follows, namely, -

   "(2) India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc., may be imported by a person holding a license for the retail vend of foreign liquor on pre-payment of a Retailer's lifting fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor and in the case of Bonded warehouse on pre-payment of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor".

3. **Amendment of Rule 4** - In rule 4 of the principal Rules, -

   (i) the existing main rule 4 shall be substituted as follows, namely,-

   "Application of India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc.: Any licensed vendor of foreign liquor wishing to import India Made Foreign Liquor into Meghalaya must either personally or through his agent first submit an application in Form 26 of foreign liquor series, to the Collector of the district of import for an import pass in Form 27 of foreign liquor series stating clearly-"

   (ii) the existing sub-clause (iv) shall be substituted as follows, namely,-

   "(iv) The duty payable enclosing therewith a copy of Treasury Challan showing the amount of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee for Bonded warehouses and Retailer's lifting fee for Retail vend licenses."

4. Addition of new rule 4A – After the existing rule 4, new rule 4A shall be added, namely,-

"4A. The Bonded Warehouses shall submit monthly report to the Commissioner of Excise of the lifting of liquor by Canteen license holders of Defence/Para-Military/State Police, etc., from the Bonded warehouse within the State of Meghalaya through the respective ACE/SE of the concerned district alongwith Import Permit, etc. to adjust the Advalorem/Excise duty involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

5. **Amendment of Rule 141** - For the existing Rule 141 of the Principal Rule, the following shall be substituted, namely:-

"141 Transit Wastage Allowance – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL/Beer/Wine when transported, exported or imported under bond.

Duration of Transportation	Transit Wastage Allowance (in %)		
	If in wooden vessels	If in metal vessels	If in glass vessels/pearl pot vessels
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

The Bonded Warehouses shall submit monthly report to the Commissioner of Excise through the respective ACE/SE of the concerned district alongwith Export Verification Certificate, Import Permit, etc. to adjust the Advalorem/Excise duty, Import/Transport pass fee and Literage fee involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

6. **Addition of new Rule 376** - After Rule 375 of the principal Rules, the following new Rule 376 shall be added, namely,-

"376 - Imposition of Retailer's Lifting Fee :- A Retailer's lifting fee of ₹ 2/- per case shall be charged as a fee for lifting of IMFL/Beer/Wine etc. from the Bonded Warehouses to the retail licenses.

The fee shall be paid by the retail licenses to the Treasury office of the District or Civil Sub-Division through the respective Excise office.

One copy of the Treasury Challan in support of payment of Retailer's Lifting fee shall be submitted to the District Excise Office or Sub-Divisional Excise Office for issue of retail permit."

S. A. SYNREM,
Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-177/2020/361, Dated Shillong, the 15th April, 2021.

To: M/s Pernod Ricard India Pvt. Ltd,
3rd Floor,Monal Tower,Near SBI Dispur Branch,
G.S. Road, Dispur, Guwahati- 781006.

Subject:- Approval for Renewal of Brands for the year 2021 – 2022.

With reference to your letter dated: nil and subject cited above, you are hereby informed that renewal of the following brands is approved for sale in Meghalaya, for the financial year 2021 -2022.

Sl. No.	Brand's Name	Size	MRP	Name of Distillery
1.	Something Special Specially Selected Blended Scotch Whisky	750 ml	1647.00	M/s Pernod Ricard India Pvt. Ltd., (Sub-Lessee) At Gwalior Alcobrew Pvt. Ltd., Rairu Farm, Agra – Mumbai Road, Gwalior – 474010, Madhya Pradesh.
2.	100 Pipers Blended Scotch Whisky,Aged 12 Years	750 ml	2137.00	
3.	100 Pipers Deluxe Blended Scotch Whisky.	750 ml	1486.00	
		375 ml	743.00	
		180 ml	372.00	
4.	Blenders Pride Reserve Collection Whisky	750 ml	755.00	
		375 ml	387.00	
		180 ml	193.00	
5.	Blenders Pride Select Premium Whisky	750 ml	678.00	
		375 ml	344.00	
		180 ml	172.00	
6.	Oaken Glow Premium Whisky	750 ml	589.00	
		375 ml	297.00	
		180 ml	149.00	
7.	Royal Stag Barrel Select Whisky	750 ml	482.00	
		375 ml	243.00	
		180 ml	122.00	

Deputy Commissioner of Excise,
Meghalaya, Shillong.

FILED ON 05/10/2021

DISTRICT: RI BHOI

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRAORDINARY JURISDICTION)

WP (C) NO. 186 OF 2021

IN THE MATTER OF:

International Spirits and Wines Association of India

.....Petitioners

– Versus –

State of Meghalaya and Ors.

...Respondents

IN THE MATTER OF:

Additional Affidavit on behalf of Respondent No. 1 and 2 in response to Affidavit dated 14.09.2021 filed by the Petitioner in W P No. (C) 186 of 2021.

MOST RESPECTFULLY SUBMITTED:

I, Shri. I. W. Ingty, IAS, S/o (L) P.S. Ingty, aged about 53 years, R/o Oxford Hills, Kench's Trance, Shillong, East Khasi Hills District, Meghalaya do hereby solemnly affirm and declare on oath as follows:

1. That at present, I am Commissioner of Excise and in my official capacity I am fully conversant with the facts and circumstances and records of the case

and am competent and also authorized to swear this affidavit for and on behalf of Respondents No. 1 and 2.

2. That a copy of the Affidavit dated 14.09.2021 has been served upon me and on perusal of the same and after understanding the contents thereof, I am swearing this Affidavit in reply thereto.

3. That save and except, what has been admitted herein and what are matters of record, the answering respondents deny all the averments and statements made in the writ petition and nothing shall be construed as admission for want of specific traverse and all such contentions may please be treated as specifically denied.

4. That it is submitted that the Respondent state vide an affidavit of reply in form of a report dated 27.09.2021 has already controverted the allegation of the Petitioner and it has been categorically submitted that Impugned Notifications dated 15.10.2020 are intra-vires the Meghalaya Excise Act and the Constitution of India. It is submitted that the contentions of the Respondent in reply dated 27.09.2021 may be read as part of the present Affidavit and the contentions taken therein are not reproduced in this affidavit for the sake of brevity.

5. That this addl. affidavit is being filed in response to the affidavit dated 14.09.2021 filed by the Petitioner. I submit that the petitioner has miserably failed to set out situation in which the implementation of the Notification dated 15.10.2020 bearing ERTS (E) 49/2020/36 amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted

by Meghalaya) [hereinafter "**Meghalaya Bonded Warehouse Rules"**] and notification dated 15.10.2020 bearing no. ERTS (E) 49/2020/37 amending the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya)[hereinafter **"Meghalaya Excise Rules"**], will affect the Petitioner Association and the petitioner has expressed apprehension without any material. Rather, the petitioner has taken legal grounds challenging the notifications.

6. That it is submitted that the whole case of the petitioner is nothing but an issue of margini.e. who will pay the margin after change in the policy. The scenario has been set out by the petitioner in its representation dated May 13, 2021 and the relevant parts of representation are quoted herein under for ready reference:

> " .....There is no clarity as to the services CBW will provide, and the benefits that it will bring- to the suppliers, or the consumers. It is only fair that beneficiaries of the, as yet indeterminate, services should pay for such services. To amplify, if the creation of the CBW is for ease of government control on the supplies, then rightfully the margin should come out of the government revenues. Alternatively, if the introduction of a CBW in the supply chain is to enhance consumer confidence of the genuineness of the product being sold, then it is only fair that consumers should pay for the cost of this by way of an increase in the consumer price that they pay."

A bare perusal of the above clearly shows that the petitioner envisaged two situations namely:

(a) Ease of Government Control on Supplies;

(b) To enhance consumer confidence of the genuineness of the product being sold.

Central Bonded Warehouse will definitely ease government control on supplies and at the same time, it will certainly enhance consumer confidence.

The above aspects have been admitted by the petitioner in its representation. If the veil is lifted behind the object of the instant writ petition, it is not the legal issues but the issue of margin which has led to filing of the present writ petition.

7. That it is submitted that the admitted position of the petitioner in the averment made in the writ petition is that the Govt. has power to regulate the import, exportand transportation of intoxicants. The averment admitting the above position in the writ petition is as under:

> "4. It is submitted that trade in liquor is completely regulated by State Governments and therefore, in the absence of permission/license from the State Governments, private entities and not permitted in trade in liquor..."

8. Thus, the power of the Govt. to regulate the trade in liquor has not been questioned. Admitted position is that by virtue of power to regulate trade in liquor, the Govt. under unamended Excise Rules granted permission to 47 bonded warehouses to import the liquor from manufacturers and by virtue of the amendment, the said privilege is now conferred on Central Bonded Warehouse [hereinafter **"CBW"]** only. Therefore, the Govt. has clear and unequivocal power under the Meghalaya Excise Act to regulate trade in liquor.

9. That it is submitted that a petitioner has raised the contention that the Govt. has no power under the Meghalaya Excise Act to grant exclusive license for import of liquor to a single entity. The Petitioner has placed reliance on section 36 of Meghalaya Excise Act (Assam Excise Act, 1910 as adapted by Meghalaya) [hereinafter referred as **"Meghalaya Excise Act"**]to contend that

there is no substantive provision in Meghalaya Excise Act conferring power on the Govt. to grant exclusive license.

10. It is submitted that the submission of the petitioner is bereft of merit and is wholly without any basis. A combined reading of the relevant statutory provisions of Meghalaya Excise Act shall put the entire controversy beyond the pale of any doubt that the Govt. has been conferred with the power under various sections of Meghalaya Excise Act, to grant exclusive license to a single entity for importing and transporting IMFL, liquor etc. In this regard, the relevant provision dealing with the power of the Govt. is set out in subsequent paragraphs.

11. It is submitted that Section 11 clearly provides restrictions on export and transport of intoxicants. It is relevant to mention here that Section 3 (12A) defines intoxicant and a bare perusal of definition clause that it includes drugs and liquor. For ready reference Section 3 (12A) and section 11 of Meghalaya Excise Act is quoted herein under:

> " Section 3:...
> (12-a) *"Intoxicant"* means any liquor or intoxicating drug.
> ...
> **11. Restrictions on export and transport.** - No intoxicant shall be exported or transported unless-
> the duty, if any, payable under Chapter V has been paid or a bond has been executed for the payment thereof :
> Provided that the Board may, subject to such conditions, if any, as it thinks fit to impose, exempt any intoxicant from the provisions of this section."

A reading of the definition clause containing the meaning of 'Intoxicant' with Section 11 of Meghalaya Excise Act shows that the export and transport of intoxicant is regulated under the Meghalaya Excise Act.

12. That it is submitted that under Section 12 of Meghalaya Excise Act also confers power on the Govt. to prohibit the import or export of any intoxicant in the State of Meghalaya. For ready reference, Section 12 of Meghalaya Excise Act is quoted herein under:

> **"12. Prohibition of import, export and transport.** - The State Government may, by notification-
> (a) prohibit the import or export of any intoxicant into or from the territories to which this Act applies or any part thereof, or
> (b) prohibit the transport of any intoxicant."

A bare perusal Section 12 also shows that import of intoxicant is subject to permission and regulation of the State Govt. The power to prohibit under Section 12 of Meghalaya Excise Act also includes power to regulate trade in liquor in the State of Meghalaya. The Meghalaya Excise Rules have been framed to carry out the purposes of Section 12 also.

13. That it is submitted that section 13 and 14 of Meghalaya Excise Act confers power on the State Govt. to grant passes for import, export and transport of intoxicant for the whole of the State or any local area. For Section 13 and 14 of Meghalaya Excise Act is quoted herein under for ready reference:

> **"13. Passes for import, export and transport.** - No intoxicant exceeding such quantity as the State Government may prescribe by notification either generally for the whole of the territories to which this Act applies or for any local area comprised therein, shall be imported, exported or transported except under a pass issued under the provisions of the next following section.
>
> **14. Grant of passes.** - Passes for the import, export or transport of intoxicants may be granted by the Collector or by any officer specially authorised by the Excise Commissioner in this behalf.
> Such passes may be either general for definite and specified kinds of intoxicants or special for specified occasions and particular consignments only."

14. That it is submitted that Section 16 of the Meghalaya Excise Act, inter alia, deals with the establishment or discontinuance of anywarehouse. It is submitted that Meghalaya Bonded Warehouse Rules are, among the others, framed under Section 16 read with Section 36 of Meghalaya Excise Act. It confers power on the Excise Commission with the Sanction of State Government to establish or license a warehouse or even discontinue any warehouse so established. The power under Section 16 will necessarily include even power to grant license to a single warehouse where intoxicants can be deposited and with or without payment of duty. For ready reference, Section 16 is quoted herein under:

> **"16. Establishment or licensing of distilleries, breweries and warehouses.** - The Excise Commissioner with the sanction of the Board, may-
>
> (a)-(d)...
>
> (d) establish or licence a warehouse wherein any intoxicant may be deposited and kept without payment of duty; and
>
> (e) discontinue any warehouse so established."

15. That it is submitted that even under Section 18 of Meghalaya Excise Act as amended in 1974 clearly confers power on the State Government to accord authority to sell intoxicants subject to grant of a license on such terms and conditions as may be prescribed by the State Govt. This clearly envisages the power to the State Govt. to grant exclusive license to a single entity or multiple entities. The contention that there is no provision in Meghalaya Excise Act conferring power on the State Govt to grant exclusive license is completely misconceived in the light of provisions contained in Section 18 of Meghalaya Excise Act as amended in 1974 and the relevant part of the same is quoted herein under:

> **"18. Prohibition of sale without licence and exceptions to such prohibitions. -**

(1) No intoxicant shall be sold except under the authority and in accordance with the terms and conditions of a licence granted by the State Government in that behalf:
Provided that the State Government may authorise any Officer or any person, by order issued in this behalf, to issue such licenses subject to such restrictions, terms and conditions as may be specified by order:"

16. That it is submitted that even Section 25 of Meghalaya Excise Act provides of form and conditions of Licenses etc. Section 25 (b) also envisages framing of Rules under Section 36 (2) (g) for grant of license for the period and also to whom the license can be granted. Even under Section 25 read with rules made under 36 (2) (g) of the Act, the State is conferred with the power to grant exclusive license to and it has also power to grant license for a definite period of time. For ready reference, Section 25 of the Meghalaya Excise Act is quoted herein under:

"**25. Form and conditions of Licences, etc.** - Every licence, permit or pass granted under this Act-

(a) shall be granted-

(i) on payment of such fees, if any,

(ii) for such period, and

(iii) subject to such restrictions and such conditions; and

(b) shall be in such form and shall contain such particulars as the Board subject to any rules made under Section 36, sub-section (2), clause (g) may direct either generally or in any particular instance in this behalf Provided that no fee shall be charged for any permit granted under Section 17 for the possession of any intoxicant for *bona fide* private consumption or use."

17. That the aforementioned provisions show that the State Government under sections 11,12, 13 has the power to regulate the import, export and transport of intoxicants into the State of Meghalaya and accordingly it may issue passes under Section 13 and 14 read with Section 25 subject to terms and conditions for regulating the import of intoxicant. It may be noted that the Government has the power to issue passes for import for the whole territory of Meghalaya under Section 13.

18. It is stated that the intention of the legislature was to bring all kinds of intoxicants including foreign liquor under the purview of import pass so as to restrict the import of liquor subject to the approval of the State Government. It is stated that the intention of the legislature is evident from the amendment made to the Assam Excise Act, 1910 vide Assam Act of VIII of 1959 whereby *proviso* to Section 13 was repealed and removed from the statute book. For ready reference the proviso of unamended Section 13 is quoted hereunder:

> "Provided that in case of duty-paid foreign liquor other than denatured spirit such pass shall be dispensed with, unless the local Government shall, by notifications, otherwise direct with respect to any local area."

19. That it submitted that the aforementioned proviso was repealed vide Assam Act of VIII of 1959 which shows that the intention of the legislature was to control and subject import of any intoxicant i.e. country liquor or foreign liquor to import pass issued by the State Government and the extent and nature of import will be governed by the terms and conditions of the import pass issued by the State Government.

20. It is stated that the government can restrict the import pass to one entity for the entire territory of Meghalaya. It is also important to note that the State Government has the power to grant licences to warehouses in terms of Section 16 (d) read with Section 25 of the Meghalaya Excise Act subject to certain terms and conditions as prescribed by the Government. It is submitted that the overall reading of the scheme of the Meghalaya Excise Act shows that the Respondent state has the power to establish CBW with exclusive license to import intoxicants.

21. That it is submitted that the reliance Petitioners upon Section 19 to argue that the CBW cannot be accorded exclusive license to import is erroneous in as much as *firstly*, Section 19 pertains to manufacture and supply of liquor and does not relate to import of intoxicants in the State of Meghalaya which is governed by Chapter III of the Meghalaya Excise Act and is governed by Sections 12, 13 and 14 of the Meghalaya Excise Act. It is stated that Section 19 is contained in Chapter IV which relates to Manufacture, sale and possession and does not pertain to import of liquor into the State of Meghalaya. Section 12, 13 and 14 utilises the terminology of "intoxicant" which according to Section 3 (12-a) means any *"liquor or intoxicating drug"* and therefore import of all intoxicants (including foreign liquor and IMFL) is governed Section 12,13 and 14. It is submitted that *secondly,* Section 19 is not a restrictive provision and does not prohibit the restricting the import in foreign liquor and IMFL by the State Government.

SECTION 36 OF THE MEGHALAYA EXCISE ACT ALLOWS THE RESPONDENT TO FRAME RULES REGULATING THE TRADE OF LIQUOR WHICH INCLUDES POWER TO ACCORD EXCLUSIVE LICENSE FOR CENTRAL BONDED WAREHOUSE

22. That it is submitted that the Respondent State has power to frame rules to "regulate" the trade of liquor under Section 36 of the Meghalaya Excise Act the State Government is accorded to regulate the trade of liquor and accord exclusive license for importing liquor through CBW as conferred by the impugned notification dated 15.12.2020. The expansive nature of the power of the State Government under Section 36 can be ascertained by reference to the following clauses of Section 36:

i. **Section 36(2)(d)** gives power to regulate the trade of liquor including the power to regulate the import of any intoxicant;

ii. **Section 36(2)(e):** State Government is also is given the power to frame rules for regulating the manufacture, supply, storage or sale of any intoxicant in the State of Meghalaya;

iii. **Section 36(2)(f):** State Government also has the power to regulate deposit and removal of intoxicants in warehouses by way of rules.

iv. **Section 36(2)(g)** gives the State Government the power to regulate the period for which and the persons to whom the licences for sale of intoxicant may be granted;

v. **Section 36(2)(h):** The State Government may make rules regulating the terms and conditions that may be required to be complied with by licensee; and

vi. **Section 36(2)(l):** State Government may make rules regardingthe factors to be taken into consideration, in issuing licences and prescribing the

restrictions under and the conditions on which any licence, permit or pass may be granted.

That it is submitted that the aforementioned provisions highlight the expanse of the power to the State Government which entails power to frame rules for import of any intoxicant; manufacture; deposit and removal of intoxicants in warehouses; manufacture, supply, storage or sale of any intoxicant; the period for which and the persons to whom the licences for sale of intoxicant may be granted; terms and conditions that may be required to be complied with by licensee and factors to be taken into consideration, in issuing licences.

23. It is submitted that the power to regulate import of intoxicant and the power to regulate the manufacture, supply, storage or sale of any intoxicant in the State of Meghalaya under Meghalaya Excise Act confers plenary power on the State Govt. to accord exclusive license to CBW to import liquor in the State of Meghalaya.

24. It may be mentioned that power of the State to "regulate" the trade of liquor has been gauged in the context of the fact that the trade of liquor is *res extra commercium* which is inherently pernicious and dangerous to the society. It is submitted that the power to "regulate" under Section 36 seen in the context of the pernicious nature of trade of liquor would leave no iota of doubt about the expansive breadth of powers of the Respondent to regulate the trade of liquor.

25. It is stated that the power to 'regulate' under the Meghalaya Excise Act as adapted in 1972 carries with it full power over the subject matter of

regulation. Therefore, the power under Section 36 of Meghalaya Excise Act (Assam Excise Act, 1910 as adapted by Meghalaya), also carries within its ambit power to grant exclusive license. It may be mentioned that expression 'regulation' has been interpreted in the catena of judgments whereby the Hon'ble Supreme Court held that regulation includes wide power including the power of creation of giving exclusive license as conferred by impugned notifications dated 15.10.2020.

i. *K. Ramanathan v. State of T.N.*, (1985) 2 SCC 116 Hon'ble Supreme Court held as under:

"19. It has often been said that the power to regulate does not necessarily include the power to prohibit, and ordinarily the word "regulate" is not synonymous with the word "prohibit". This is true in a general sense and in the sense that mere regulation is not the same as absolute prohibition. **At the same time, the power to regulate carries with it full power over the thing subject to regulation and in absence of restrictive words, the power must be regarded as plenary over the entire subject**. It implies the power to rule, direct and control, and involves the adoption of a rule or guiding principle to be followed, or the making of a rule with respect to the subject to be regulated. The power to regulate implies the power to check and may imply the power to prohibit under certain circumstances, as where the best or only efficacious regulation consists of suppression. It would therefore appear that the word "regulation" cannot have any inflexible meaning as to exclude "prohibition". It has different shades of meaning and must take its colour from the context in which it is used having regard to the purpose and object of the legislation, and the Court must necessarily keep in view the mischief which the legislature seeks to remedy."

AIR 1992 SC 1819

ii. *Deepak Theatre* v. *State of Punjab* (SCC p. 689, para 4)

"*4.* ... '*14.* ... the power to regulate includes the power to restrain, which embraces limitations and restrictions on all incidental matters connected with the right to trade or business under the existing licence..."

iii. *D.K. Trivedi & Sons* v. *State of Gujarat* 1986 Supp SCC 20:

"*30.* Bearing this in mind, we now turn to examine the nature of the rule-making power conferred upon the State Governments by Section 15(1). Although under Section 14, Section 13 is one of the sections which does not apply to minor minerals, the language of Section 13(1) is in parimateria with the language of Section 15(1). Each of these provisions confers the power to make rules for "regulating". The *Shorter Oxford English Dictionary*, 3rd Edn., **defines the word "regulate" as meaning**

> **'to control, govern, or direct by rule or regulations; to subject to guidance or restrictions; to adapt to circumstances or surroundings'.** Thus, the power to regulate by rules given by Sections 13(1) and 15(1) is a power to control, govern and direct by rules the grant of prospecting licences and mining leases in respect of minerals other than minor minerals and for purposes connected therewith in the case of Section 13(1) and the grant of quarry leases, mining leases and other mineral concessions in respect of minor minerals and for purposes connected therewith in the case of Section 15(1) and to subject such grant to restrictions and to adapt them to the circumstances of the case and the surroundings with reference to which such power is exercised. It is pertinent to bear in mind that the power to regulate conferred by Sections 13(1) and 15(1) is not only with respect to the grant of licences and leases mentioned in those sub-sections but is also with respect to "purposes connected therewith", that is, purposes connected with such grant."

26. That the Hon'ble Supreme Court in *International Spirits & Wines Assn. of India v. State of Haryana*, (2019) 20 SCC 294, determining the vires of Rule 24(i-eeee) brought about by the Haryana Liquor License (Amendment), Rules, 2017 which conferred exclusive wholesale license (L-1BF) to a single entity to import foreign liquor and supply the same other category of licensees. In determining the same the Hon'ble Supreme Court, held that the impugned amendment to the rules was beyond the powers of the Finance Commissioner as the said power to confer exclusive license for the entire state lies with the State Government. It is submitted that the Hon'ble Supreme in a similar factual and legal scenario recognizedthe power of the State Government to confer exclusive license. The relevant paragraphs are as under:

> **"15.** The Excise Commissioner, a sub-delegate of the Financial Commissioner, in exercise of the powers conferred under Section 59 of the Act by virtue of the Haryana Government Excise and Taxation Notification dated 1-4-2016, made the impugned amendment to the Haryana Liquor Licence Rules, 1970. The same were notified on 29-3-2017. These rules were called the Haryana Liquor Licence (Amendment) Rules, 2017. Rule 1(2)

stated that they shall come into force with effect from 1-4-2017. Rule 3 of the Amendment Rules substituted Rule 24(*i-eeee*) which provided that there shall be only one L-1BF licence in the State. The amendment with regard to the number of licences that could be issued for the entire State is in teeth of Sections 6 and 58(2)(*e*), delegation of which by the State Government is expressly prohibited by Section 13(*a*).

18. The Financial Commissioner was therefore not competent to amend the Rules with regard to grant of number of licences for the entire State, **and which power was exclusive to the State Government under Section 6 read with Sections 13(*a*) and 58(2)(*e*) of the Act**. In conclusion, we hold that Rule 24(*i-eeee*) as amended by the Financial Commissioner in exercise of powers under Section 59(*a*) of the Act is ultra vires the powers of the Financial Commissioner under the Act and is therefore struck down. In view of Rule 24(*i-eeee*) itself having been struck down, it is not considered necessary to discuss or consider the other grounds of challenge raised."

[Emphasis Supplied]

That in light of the aforesaid the power of the State Government to issue impugned notifications granting exclusive license to CBW to import liquor and supplying the same to bonded warehouses is within the powers to regulate the trade of liquor under the Meghalaya Excise Act.

EVEN OTHERWISE, THE POWER TO FRAME RULES UNDER SECTION 36(2) OF MEGHALAYA EXCISE ACT IS QUALIFIED BY THE EXPRESSION "*WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING PROVISIONS*"

27. That Section 36 in addition to the aforementioned enumerated aspects allows the State Government to frame rules additional power to frame rules on any other subject matter regulating the trade of liquor as Section 36(2) gives the State Government power *"without prejudice to generality of the foregoing*

provisions" to frame rules for achieving the purpose of Meghalaya Excise Act.

28. That the expression "*without prejudice to generality of the foregoing provisions*" allows the State Government to frame rules on any other subject matter not enumerated in Section 36 as a field for the State Government to frame rules. This expression may be read in conjunction with Section 36(1) of the Meghalaya Excise Act which contains the general power of the State Government to frame rules to carry out the purposes of the Meghalaya Excise Act. It is submitted that the general power contained in Section 36(1) allows the State Government to determine the number of licensees importing liquor in the State of Meghalaya.

29. It is stated that the apex court in *Academy of Nutrition Improvement v. Union of India*, (2011) 8 SCC 274 held that in similar statutory provisions, like Section 36 of the Meghalaya Excise Act, the rule making power of Government is not limited by specific enumeration of areas where rules can be framed by the Government. The relevant paragraph is as under:

> **"66.** Statutes delegating the power to make rules follow a standard pattern. The relevant section would first contain a provision granting the power to make rules to the delegate in general terms, by using the words "to carry out the provisions of this Act" or "to carry out the purposes of this Act". This is usually followed by another sub-section enumerating the matters/areas in regard to which specific power is delegated by using the words "in particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters". **Interpreting such provisions, this Court in a number of decisions has held that where power is conferred to make subordinate legislation in general terms, the subsequent particularisation of the matters/topics has to be construed as merely illustrative and not limiting the scope of the general power**."
>
> **[Emphasis Supplied]**

30. That therefore Section 36 accords wide power to regulate the trade of liquor which allows the State Government to establish Central Bonded Warehouse for exclusively import of intoxicants in the State of Meghalaya and supply of the same to other bonded warehouses in the state territory.

EVEN OTHERWISE, NO CHALLENGE TO THE PROVISIONS OF THE MEGHALAYA EXCISE ACT

31. That it is submitted that it is well settled that the challenge to any delegated legislation which is intra vires the parent statute cannot be sustained in law unless there is challenge to the provisions of parent statute and it is shown that the provisions of the parent act are contrary to law and the Constitution.

32. That in the present case, the impugned notifications dated 15.10.2020 creating CBW are intra-vires the Meghalaya Excise Act and the State Government has the power to frame rules regulating the import, supply, terms of license and number of licence under Section 36 of the Meghalaya Excise Act.

33. That it is submitted that since the delegated legislation is well within the bounds of the parent statute, the same cannot be challenged on the ground that the impugned notification creates a monopoly or gives untrammelled power to the licensee as the power concerning creation of exclusive licensee for import of intoxicant is provided by the provisions of the Meghalaya Excise Act.

34. That it is submitted that the delegated legislation i.e. the impugned notifications dated 15.10.2020 in the present case are only effectuating one of the aspects of the power of regulation provided under the Meghalaya Excise

Act (See Sections 11, 12, 13, 14, 16 and 36 of the Meghalaya Excise Act) which allows the State Government the power to regulate the import of liquor in the State of Meghalaya. The Meghalaya Excise Act in turn is enacted with wide powers keeping in view the social policy against the trade of liquor which has deleterious impact over the society (See Art 47 of the Constitution).

35. That it is submitted that the power to create exclusive licence for import of liquor is intra-vires the parent act, there can be no further challenge to the impugned notifications when the vires of the Meghalaya Excise Act itself is not in question. Thus, in view of the fact that impugned notifications dated 15.10.2020 are intra-vires the parent act and there is no challenge to the Meghalaya Excise Act, the writ is liable to be dismissed on this ground as well.

IMPUGNED NOTIFICATIONS CARRY STATUTORY FORCE

36. That the impugned notifications dated 15.10.2020 are validly created under the Meghalaya Excise Act and therefore carry statutory force. It is submitted thatthe subordinate legislation created under the statutory provisions would become part of the main legislation and will be accorded full protection under the Constitution as available to the main legislation. The apex court in a five judge constitution bench in the matter of *Sukhdev Singh v. Bhagatram Sardar Singh Raghuvanshi*, (1975) laid down that subordinate legislation carries full force and effect of statue. The relevant part of Sukhdev Singh (supra) is quoted as under:

> **17. Subordinate legislation has, if validly made, the full force and effect of a statute. That is so whether or not the statute under which it is made provides expressly that it is to have**

> **effect as if enacted therein**. If an instrument made in the exercise of delegated powers directs or forbids the doing of a particular thing, the result of a breach thereof is, in the absence of provision to the contrary, the same as if the command or prohibition had been contained in the enabling statute itself. Similarly, if such an instrument authorises or requires the doing of any act, the principles to be applied in determining whether a person injured by the act has any right of action in respect of the injury are not different from those applicable whether damage results from an act done under the direct authority of a statute. *Re. Langlois and Biden* [(1891) 1 QB 349] ; and *Kruse* v. *Johnson* [(1898) 2 QB 91]
>
> **[Emphasis Supplied]**

> [See also: ***St. Johns Teachers Training Institute v. Regional Director, NCTE*, (2003) 3 SCC 321; *Nagar Mahapalika v. Vibha Shukla*, (2007) 15 SCC 161; *Annamalai University v. Information & Tourism Deptt.*, (2009) 4 SCC 590; *U.P. Power Corpn. Ltd. v. NTPC Ltd.*, (2009) 6 SCC 235; *Kalyani Mathivanan v. K.V. Jeyaraj*, (2015) 6 SCC 363**]

PRESUMPTION OF VALIDITY OF A STATUTE AND OF THE RULES CREATED UNDER A STATUTE

37. That in the present situation, there is presumption of validity in favour of the Impugned notifications dated 15.10.2020 and the burden is upon the Petitioner to clearly and manifestly establish that the impugned notifications are violative the Constitution of India. It is submitted that it is a settled proposition of law that there is presumption of constitutional validity of the any law framed by the legislature or the rules framed by the executive as part of subordinate legislation.

38. It is submitted that presumption is always in favour of the constitutionality of an enactment, and the burden is upon him who attacks it to show that there has been a clear transgression of the constitutional principles. It is submitted that the apex court has held time and again that the presumption must be that a legislature understands and correctly appreciates the need of its own people,

that its laws are directed to problems made manifest by experience and that its discriminations are based upon adequate grounds.

39. The apex court in a Seven judge Constitution Bench judgment of *Mahant Moti Das v. S.P. Sahi, 1959 Supp (2) SCR 563* held that there is a presumption in favour of constitutionality of an enactment and the Petitioner is required to discharge the burden manifestly establishing that the enactment transgresses upon any of the constitutional guarantees.

> "7...The decisions of this Court further establish that there is a presumption in favour of the constitutionality of an enactment and the burden is upon him who attacks it to show that there has been a clear transgression of the constitutional guarantee; that it must be presumed that the legislature understands and correctly appreciates the needs of its own people and that its laws are directed to problems made manifest by experience and that its discriminations are based on adequate grounds; and further that the legislature is free to recognise degrees of harm and may confine its restrictions to those cases where the need is deemed to be the clearest"
>
> **[Emphasis Supplied]**

68. The apex court in*M.L. Kamra v. New India Assurance Co. Ltd.*, (1992) 2 SCC 36 : at page 40 held that exists a presumption in favour of constitutionality of a statutory rule unless ex facie it violates the fundamental rights guaranteed under Part III of the Constitution. The

> "4. ... . It is settled law that there is a presumption of constitutionality of the rule. The Court ought not to interpret the statutory provisions, unless compelled by their language, in such a manner as would involve its unconstitutionality, since the legislature or the rule making authority is presumed to enact a law which does not contravene or violate the constitutional provisions. **Therefore, there is a presumption in favour of constitutionality of a legislation or statutory rule unless ex facie it violates the fundamental rights guaranteed under Part III of the Constitution. If the provisions of a law or the rule is construed in such a way as would make it consistent with the Constitution and another interpretation would render the provision or the rule unconstitutional, the Court would lean in favour of the former construction."**
>
> **[Emphasis Supplied]**

[**See also:**Chiranjit Lal Chowdhuri v. Union of India, 1950 SCR 869; State of Bombay v. F.N. Balsara, 1951 SCR 68; Ram Krishna Dalmia v. Justice S.R. Tendolkar, 1959 SCR 279 : AIR 1958 SC 538; State of U.P. v. Kartar Singh, (1964) 6 SCR 679 : AIR 1964 SC 1135; A.C. Aggarwal v. Ram Kali, (1968) 1 SCR 205 : AIR 1968 SC 1; Pathumma v. State of Kerala, (1978) 2 SCC 1; Karnataka Bank Ltd. v. State of A.P., (2008) 2 SCC 254; People's Union for Civil Liberties v. Union of India, (2004) 2 SCC 476; Karnataka Bank Ltd. v. State of A.P., (2008) 2 SCC 254; Govt. of A.P. v. P. Laxmi Devi, (2008) 4 SCC 720; BinoyViswam v. Union of India, (2017) 7 SCC 59]

NO JUDICIAL REVIEW ON MATTERS OF ECONOMIC POLICY

40. That it is submitted that the economic policy of introducing CBW in the liquor supply chain distribution system is a policy decision based on reasonable grounds and for the benefit of the public at large. It is submitted that the introduction of CBW as mentioned above lead to objectively identifiable benefits to all the players in the distribution chain and the consumers. It is submitted that the State Government is afforded enough latitude in matters of economic policy and the same is beyond the purview of judicial review.

41. In *Small Scale Industrial Manufactures Association (Regd.) v. Union of India, 2021 SCC OnLine SC 246* a 3 judge bench of the Hon'ble Supreme Court has led that judicial review in economic policy matter is extremely limited. The relevant paragraph is as under:

> "122. In catena of decisions and time and again this Court has considered the limited scope of judicial review in economic policy matters. From various decisions of this Court, this Court has consistently observed and held as under:
>
> i) The Court will not debate academic matters or concern itself with intricacies of trade and commerce;
>
> ii) It is neither within the domain of the courts nor the scope of judicial review to embark upon an enquiry as to whether a particular public

policy is wise or whether better public policy can be evolved. Nor are the courts inclined to strike down a policy at the behest of a petitioner merely because it has been urged that a different policy would have been fairer or wiser or more scientific or more logical. **Wisdom and advisability of economic policy are ordinarily not amenable to judicial review;**

iii) **Economic and fiscal regulatory measures are a field where Judges should encroach upon very warily as Judges are not experts in these matters**."

Similarly, in *P.T.R. Exports (Madras) (P) Ltd. v. Union of India*, (1996) 5 SCC 268

"In matters of economic policy, it is a settled law that the court gives a large leeway to the executive and the legislature. Granting licences for import or export is by executive or legislative policy. Government would take diverse factors for formulating the policy for import or export of the goods granting relatively greater priorities to various items in the overall larger interest of the economy of the country. It is, therefore, by exercise of the power given to the executive or as the case may be, the legislature is at liberty to evolve such policies."

42. That it is pertinent to point out the case of *State of M.P.* v. *Nandlal Jaiswal* (1986) 4 SCC 566 where the change of the policy decision taken by the State of Madhya Pradesh to grant licence for construction of distilleries for manufacture and supply of country liquor to existing contractors was challenged. The Hon'ble Apex Court dealing with the power of the Court in considering the validity of policy decision relating to economic matters observed as under

"*34*. But, while considering the applicability of Article 14 in such a case, we must bear in mind that, having regard to the nature of the trade or business, the Court would be slow to interfere with the policy laid down by the State Government for grant of licences for manufacture and sale of liquor. **The Court would, in view of the inherently pernicious nature of the commodity allow a large measure of latitude to the State Government in determining its policy of regulating, manufacture and trade in liquor. Moreover, the grant of licences for manufacture and sale of liquor would essentially be a matter of economic policy where the Court would hesitate to intervene and strike down what the State Government has done, unless it appears to be plainly arbitrary, irrational or mala fide**. We had occasion to consider the scope of interference by the Court under Article 14 while dealing with laws relating to economic activities in *R.K.*

Garg v. *Union of India* [(1981) 4 SCC 675 : 1982 SCC (Tax) 30] . We pointed out in that case that laws relating to economic activities should be viewed with greater latitude than laws touching civil rights such as freedom of speech, religion, etc. **We observed that the legislature should be allowed some play in the joints because it has to deal with complex problems which do not admit of solution through any doctrinaire or strait-jacket formula and this is particularly true in case of legislation dealing with economic matters, where, having regard to the nature of the problems required to be dealt with, greater play in the joints has to be allowed to the legislature**. We quoted with approval the following admonition given by Frankfurter, J. in *Morey* v. *Doud* [354 US 457 : 1 L Ed 2d 1485 (1957)] :

> 'In the utilities, tax and economic regulation cases, there are good reasons for judicial self-restraint if not judicial deference to legislative judgment. The legislature after all has the affirmative responsibility. The courts have only the power to destroy, not to reconstruct. When these are added to the complexity of economic regulation, the uncertainty, the liability to error, the bewildering conflict of the experts, and the number of times the Judges have been overruled by events — self-limitation can be seen to be the path to judicial wisdom and institutional prestige and stability.'

What we said in that case in regard to legislation relating to economic matters must apply equally in regard to executive action in the field of economic activities, though the executive decision may not be placed on as high a pedestal as legislative judgment insofar as judicial deference is concerned. **We must not forget that in complex economic matters every decision is necessarily empiric and it is based on experimentation or what one may call 'trial and error method' and, therefore, its validity cannot be tested on any rigid 'a priori' considerations or on the application of any strait-jacket formula. The Court must while adjudging the constitutional validity of an executive decision relating to economic matters grant a certain measure of freedom or 'play in the joints' to the executive**."

[Emphasis Supplied]

43. That the Hon'ble Supreme Court more recently in *Uflex Ltd. v. Govt. of T.N., 2021 SCC OnLine SC 738* held that a company which is more efficient and makes more competitive bids and, thus, succeeds in a competitive tender process cannot be subject to judicial review. The apex court held that unsuccessful cannot create impediments in the way of the succeeding party merely because they themselves had not so succeeded. The relevant paragraph is quoted as under:

"Conclusion:

42. We must begin by noticing that we are examining the case, as already stated above, on the parameters discussed at the inception. **In commercial tender matters there is obviously an aspect of commercial competitiveness**. **For every succeeding party who gets a tender there may be a couple or more parties who are not awarded the tender as there can be only one L-1.** The question is should the judicial process be resorted to for downplaying the freedom which a tendering party has, merely because it is a State or a public authority, making the said process even more cumbersome. We have already noted that element of transparency is always required in such tenders because of the nature of economic activity carried on by the State, but the contours under which they are to be examined are restricted as set out in *Tata Cellular*and other cases. The objective is not to make the Court an appellate authority for scrutinizing as to whom the tender should be awarded.Economics must be permitted to play its role for which the tendering authority knows best as to what is suited in terms of technology and price for them.

43. The present dispute has its history in many prior endeavours by the original petitioners which have proved to be unsuccessful. It does appear that in a competitive market they have not been so successful as they would like to be. **Merely because a company is more efficient, obtains better technology, makes more competitive bids and, thus, succeeds more cannot be a factor to deprive that company of commercial success on that pretext**. It does appear to us that this is what is happening; that the two original petitioners are endeavouring to continuously create impediments in the way of the succeeding party merely because they themselves had not so succeeded. It is thus our view that the Division Bench has fallen into an error in almost sitting as an appellate authority on technology and commercial expediency which is not the role which a Court ought to play.

44. The checks and balances before the tendering process itself has been provided by constitution of the various committees, more specifically the TSC and the TSFC. The objective is to keep the role of these Committees separately defined.

45. We are concerned with sale of liquor. The objective has been set out by the State Government, i.e., use of such technology as would prevent spurious liquor from being sold. It is a well-known fact that a large revenue collection comes in Tamil Nadu through sale of liquor. **It thus must be left to the State Government to see how best to maximize its revenue and what is the technology to be utilized to prevent situations like spurious liquor, which in turn would impede revenue collection, apart from causing damage to the consumers**."

[Emphasis Supplied]

EVEN OTHERWISE POLICY OF INTRODUCING CENTRAL BONDED WAREHOUSE HAS APPRECIABLE OBJECTIVE ADVANTAGES FOR THE PUBLIC AT LARGE AND IS IN THE PUBIC INTEREST

44. That it is submitted that the policy of introducing CBW is based on sound and reasonable grounds and does not suffer from arbitrariness. It is stated that State Government has introduced the concept of Central Bonded Warehouse vide the Impugned Notifications dated 15.10.2020 as part of economic policy to augment the overall efficiency of the supply chain in distribution of intoxicants in the State of Meghalaya and mop up the revenue of the state exchequer for the benefit of the public at large. It is submitted that the introduction of the CBW would lead to appreciable objective advantages to the consumer, owners of bonded warehouses, state exchequer and the suppliers and manufacturers.

45. That it is submitted that the State Government through the impugned notifications has sought to curb the menace of revenue leakage by introducing one point of taxation for the entire State of Meghalaya. The said policy has allowed the State Government to collect taxes from CBW, without dispensing the State machinery and administration in the collection of taxes through more than forty (40) Bonded warehouses across the State. It may also be mentioned that apart from mopping the tax revenue, the State exchequer will additionally benefit to the extent of Rupees 1.5 crore to Rupees 2 crores for the term of the contract as license fees.

46. It may be stated that the CBW will also play a crucial role in checking spurious liquor. Additionally, it will play a crucial part in allowing the State to effectively monitor the distribution of the liquor throughout the state which

can help the State Government in framing better policies for governing and managing the liquor trade in Meghalaya.

47. That it was noted by the Respondent that Bonded Warehouses were at a great disadvantage when indenting intoxicants individually as most of the suppliers would not dispatch and accept indents lesser than a truck-load of the products. Many Bonded Warehouses ordered slow-moving brands to make up for numbers to allow the suppliers to transport truck-loads of goods. It is stated that unnecessary piling of slow-moving brands caused degradation as these intoxicants became unwholesome and unfit for consumption. That such liquor ultimately had to be destroyed as it became unfit for consumption. It is submitted that suchstate of affairs led to causing losses to Bonded Warehouses, consumers, state-exchequer and the industry at large.

48. That it is submitted that the policy of Central Bonded Warehouse introduces a much-needed efficiency in the supply as it confers the Bonded Warehouses across the State a great advantage since the CBW would now be importing liquor on behalf of all the Bonded Warehouses ensuring supply of assorted range of products in a single truck which otherwise had to be procured truck-wise from different companies. The Bonded Warehouses are better placed than previously as they can secure the products they require without meeting the unwholesome demands of suppliers.

49. That it is submitted that the Impugned Amendment to Meghalaya Bonded warehouse rules provide in Rule 44(10) that the CBW will maintain a minimum stock of all types of Brands of liquor at any point of time to ensure continuous supply to bonded warehouses. Moreover, Rule 44(12) secures the

profit margin of bonded warehouses at the rate of 8% to ensure that Bonded warehouses are protected and they can benefit from this policy.

50. The Bonded Warehouses are safeguarded from the onus of paying the upfront ad-valorem duty and other taxes as the responsibility of the same is now shifted to CBW. It was seen that the Bonded Warehouses due to financial constraints applied for lesser import permits after the introduction of prepaid ad-valorem duty vide amendment to the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya). It is stated that the now the said onus is shifted to CBW and it would now transport the goods to the Bonded Warehouses providing the Bonded Warehouses greater latitude in indenting goods.

A copy of the amendment dated 15.11.2019 to the Meghalaya Excise Rules is annexed herewith and marked as **ANNEXURE – R/1.**

51. It is submitted that the introduction of CBW also gives bonded warehouses a level playing field in the liquor trade. The CBW also allows efficient mechanisms of meeting the demand of the bonded warehouses and consumer demand.

52. That it is submitted that the ripple effect of CBW benefits the consumers the most as the efficiency in the supply chain allows the consumers to experience a wider range of brands as the bonded warehouses are better positioned to indent a wide range of products keeping in mind the likes and preferences of the consumer. It is stated that with greater access to a range of products the consumer would be better positioned to make an informed choice. With CBW the consumer would be better placed to receive the brands of its choice

instead of certain slow-moving brands which were sold by the bonded warehouses due to supply constraints. The same would also address the wastage of intoxicants due to lack ofsales and would benefit the consumers and sellers and revenue alike.

53. The in totality the introduction of the CBW would also have a positive effect on the entire supply chain including the consumer which will lead to increased consumer demand and would, in turn, benefit the suppliers and manufacturers.

54. That it is submitted that the economic policy of introducing CBW in the liquor supply chain distribution system is a policy decision based on reasonable grounds and for the benefit of the public at large. It is submitted that the introduction of CBW as mentioned above lead to objectively identifiable benefits to all the players in the distribution chain and the consumers. It is submitted that the said policy introduces much-needed efficiency in the distribution chain and will have a positive effect on consumer demand and state revenue. It is therefore submitted that the policy does not suffer from any arbitrariness and is based on sound and reasonable grounds.

55. That the apex court in*PGF Ltd. v. Union of India* (2015) 13 SCC 50laid down guidelines of determining the vires of any enactment wherein the Hon'ble Supreme Court held that while judging the vires of any legislation it needs to be kept in mind that the amount of pubic interest that the said enactment going to render vis-à-vis the effect of the said legislation over the private

interest of any person. The relevant paragraphs of *PGF Ltd.*(supra) are quoted as under:

> "37...With reference to those relevant provisions, the Court should be conscious of the position as to the extent of public interest involved when the provision operates the field as against the prevention of such operation. The Court should also examine the extent of financial implications by virtue of the operation of the provision vis-à-vis the State and alleged extent of sufferance by the person who seeks to challenge based on the alleged invalidity of the provision with particular reference to the vires made. Even if the writ court is of the view that the challenge raised requires to be considered, then again it will have to be examined, while entertaining the challenge raised for consideration, whether it calls for prevention of the operation of the provision in the larger interest of the public."
>
> **[Emphasis Supplied]**

THE PETITIONER IS WRONG IS ALLEGING THAT CBW LICENSE CREATES A MONOPOLY

56. That it is submitted that the Impugned Rules read with the Meghalaya Excise Act and Meghalaya Excise Rules and Meghalaya Bonded Warehouse Rules put in place requisite safeguards to ensure there is no monopolyconferred on CBW. It is submitted that the allegations and illustrations put forth by the Petitioner are mere apprehensions without any factual or legal basis.

57. That the Petitioner in its Addl. Affidavit dated 14.09.2021 alleges that the creation of CBW "creates a monopoy" in private hands which is at liberty "dictate terms of business" to manufacturers/suppliers and it might demand "exorbitant trade margins" from manufacturers/suppliers.

58. That in response it may be submitted at the outset that awarding of the license to CBW does not amount to conferring "monopoly" as the State Government

has awarded the said license to Respondent No. 3 as a consequence of an open tendering process.

59. It may be noted that Notice Inviting Tender (NIT)No. MEG/CE-70/2014/330 dated 17.11.2020 called upon all individual/partnership firms/companies dealing in liquor trade to submit bids for operating CBW for the supply of IMFL/Beer/Wine/BIP etc. It is submitted that the terms and conditions of the tender were set out in Tender Document No. MEG/CE-70/2014/331 dated 17.11.2020. It is submitted that under above the Respondent No.3 was selected as the successful bidder on 26.03.2021 after qualifying the technical bid and financial bid.

60. That it is settled law Hon'ble Supreme Court in *Cooverjee B. Bharucha v. Excise Commr1954 SCR 873* (Para 8) has held that when a contract is thrown open to the public tendering process, it cannot be said that there is exclusion of competition and thereby a monopoly is created. It is stated that the successful bidder faces competition and scrutiny in the tendering process and only thereafter the tender is awarded.

61. That the apex court in *Assn. of Registration Plates v. Union of India*,(2005) 1 SCC 679 (Para 38-44)has elaborated the law stating notice inviting tender is open to a response by all and even if one single manufacturer is ultimately selected for a region or State, it cannot be said that the State has created a monopoly of business in favour of a private party. It is stated that the apex court clarified that selecting one manufacturer through a process of open competition is not creation of any monopoly, as contended, in violation of

Article 19(1)(*g*) of the Constitution read with clause (6) of the said article and nor it is discriminatory under Article 14 of the Constitution of India.

62. That it is submitted that identical arguments were advanced by the Petitioner reported in *International Spirits & Wines Assn. of India v. State of Haryana*, (2019) 20 SCC 294 . The Hon'ble Supreme Court speaking through Hon' ble Justice K. M. Joseph in his opinion rejected the contentions after referring to the judgment of Punjab and Haryana High Court which dismissed similar arguments. The case of the answering respondent is squarely covered by the separate judgment of Hon'ble Justice K.M.Joseph on this aspect in as much as there was no contrary view taken in the judgement of majority[See: *Kaikhosrou (Chick) KavasjiFramji v. Union of India*, (2019) 20 SCC 705;*MahendraBhawanjiThakar v. S.P. Pande*, (Bombay HC)AIR 1964 Bom. 170]; *Ranjit Kumar Chakravarti v. State of West Bengal*, (Kolkata HC) AIR 1958 Cal 551;*Prem Prakash Gupta v. Union of India*&Ors. (Allahabad HC)1977 All LJ 1067]. Thus, the law declared by the Hon'ble Supreme Court squarely applies to the facts of the present case and on this ground alone, writ petition is liable to be dismissed. For ready reference, the relevant part of the judgement is quoted herein under:

> "48. The third complaint of the appellant is this. The assumption of the monopolistic position by the licensee would lead to arbitrary and unfair practices which would leave the members of the appellant without redress. The High Court, it is pointed out has rejected the contention by essentially reasoning that the licensee as long as it conforms to the conditions and law is a free agent and shut out the prospect of judicial review. This is what the High Court finds: (International Spirits & Wines Assn. of India case [International Spirits & Wines Assn. of India v. State of Haryana, 2017 SCC OnLine P&H 5354] , SCC OnLine P&H paras 40-42)
>
> > "40. There may be some safeguards within the policy which protect the rights of the upstream licensees such as

manufacturers as well as the downstream licensees i.e. the purchasers, such as, retailers and holders of licences for bars, clubs and restaurants. There is no doubt, however, that a sole wholesaler can pick and choose the parties that he wishes to deal with and, in effect, refuse to deal with those he does not wish to deal with including by devising various strategies. In doing so, the sole wholesaler can also effectively promote and encourage a particular brand or brands in preference to others. For instance, he may grant a particular dealer or a dealer in particular brands different payment facilities and not grant the same to others or others who deal in certain other brands. There is nothing that stops him from doing so. The question is whether that would render the appointment of a sole wholesaler illegal.

41. The State, we will presume, even in the trade and business of liquor must act fairly and impartially and not arbitrarily. We will presume that in granting liquor licences and permits the State cannot adopt a pick and choose policy and must throw the field open to all those who are otherwise eligible. In the present excise policy, the State has permitted every eligible party to bid. It has not discriminated against or in favour of any party. The essential criteria for the appointment of the wholesaler is the value of the bid.

42. The challenge to the policy and to the rule on the ground that the appointment of a sole wholesaler in respect of an L-1BF Licence would adversely affect the commercial interests of those who he deals with or those who must deal with him, such as, the petitioners is not well founded. As we noted earlier, theoretically it is possible that the commercial interests of certain dealers and manufacturers will be affected, inasmuch as, the sole wholesaler will have the choice of who it would deal with. The sole wholesaler would also be entitled to grant better facilities to some of the dealers. That, however, would not render the policy illegal. A private party is entitled to deal with any person or enterprise. The State, absent special circumstances, cannot do so. We will presume it cannot do so, even insofar as the trade and business of liquor is concerned. However, once a matter moves from the control of the State or the instrumentalities of the State into the hands of private enterprises, the restrictions applicable to the State and its instrumentalities cease to be applicable. This is invariably the case in auctions and tenders. Take for instance, a case where the State decides to construct a building or a group of buildings. It can do so itself to the exclusion of all others. It is also entitled to engage private parties to do so. The State cannot pick and choose who to deal with. Absent any special circumstances, the State would be bound to consider the claim of every party that is otherwise eligible to undertake the work.

> However, once the State parts with its rights to construct a building and hands it over to a private enterprise, the matter ends there so far as it concerns the work that it has contracted to the private party. The contractor is not bound to call for tenders in respect of every item involved in the construction. The contractor is not bound to consider the application of every party for the supply of material required for the construction of the buildings. The contractor is entitled to obtain the material from such parties as it desires and on such terms and conditions that the contractor desires. The suppliers of the material would not be entitled to compel the contractor to afford them an opportunity of supplying the material. The rules of the game that apply to a State or an instrumentality of the State do not apply to such contractors."

49. In this case, in fact, Mr Gopal Subramanium, learned Senior Counsel for the appellant drew our attention to the fact that the figures would show that the licensee has indeed been acting unfairly. It is the case of the appellant that the sole licensee can misuse his position in at least three ways. It is contended that it is possible that the licensee prefers certain brands to others inasmuch as it concerns negotiation, longer credit period and other terms and conditions. BIO suppliers would be at the mercy of the licensee and they would have no option but to reconcile with the terms and conditions which would be laid down by the licensee. Secondly, it is contended that failure to adhere with the terms and conditions set out may result in a situation where a particular brand would not be made available in the State of Haryana. It is further contended that in view of the monopolistic position enjoyed by the licensee it may choose to promote certain brands over others on account of unfair negotiating position made available to it by the licence. There are no checks and balances to ensure that interest of other stakeholders is taken care of. Though the conditions provide that the licensee will have to supply goods demanded there are no means by which the actual demand can be ascertained. It is further pointed out that it is open to the licensee to offer discounts to the retailers it seeks to favour. This results

in neutralising the condition relating to the maximum sale price being fixed by the Excise Authority. Onerous conditions can be placed upon purchasers as well as suppliers by the sole licensee and the lack of checks and balances renders the same violative of Article 14.

53. **I would notice that many of the contentions of the appellant are in the form of apprehensions about what may happen in future**. In fact, there is a case for the respondents that no complaint as such was moved against the licensee during the period. The licensee is duty-bound under the terms and conditions of licence to submit pricing of each brand at the time of approval of the brand. The department is bound to approve the maximum sales price factoring in various elements. The licensee must indicate among other things, the landing price, expenses, profit margin. The price is also determined based on the prevalent rates of the same and equivalent rate at the neighbouring States and the government levies.

54. Furthermore, the exclusive licensee is under the condition required to keep sufficient stock of all brands as are demanded by the procuring licensees and all such brands as were registered with the department in 2016-17. Thus at least two restrictions exist as in built safeguards which operate against the exclusive licensee. The licensee is obliged to keep sufficient number of stock of all brands which are demanded by the procuring licensees. In this case, the members of the appellant would fall within the expression "procuring licensees". Secondly, there is a regulation of the maximum price which the exclusive licensee can demand as the price is to be fixed by the State itself. A question however, no doubt, arises as to what would happen if the exclusive licensee himself also operates retail outlets and he promotes certain brands and/or dampens the trade in others. In the first place I would think that ordinarily on the principle that a person would act in his own self-interest there would be no reason for the licensee to deny himself the proceeds of the higher turnover based on more sales as by seeking to dampen the sale of certain brands it is the licensee who would suffer a loss. Let me assume however that he is placed in a situation where there is a conflict of interest and by suppressing the sale of certain brands and permitting the sale of other brands the exclusive licensee is placed in a

more advantageous position, and therefore, he prefers it. I must remind myself that the complaint of the individual company would be that brand which it wishes to import and deal in is not made available. Quite clearly if there is any such concrete incident which is pointed out, it would be an infraction of the condition of the licence. Certainly it would give rise to power with the authorities to take suitable action as available in law including in appropriate cases, cancellation of the licence. If such provisions are not already there I would observe that the State may devise suitable provisions so that an individual who acts as the licensee of the State would not do what the State itself would be forbidden from doing under the Constitution. **I must also remind myself that at the same time, the State has apparently gained by way of enhanced collection of revenue by the new regime put in place. The State's power to experiment in economic matters shall not suffer invalidation at the hands of the Court. Such power must be premised solely on State action falling foul of the Constitution and the laws**. The State would however do well to provide for a suitable mechanism by which it can provide appropriate safeguards so that there is fair dealing by the exclusive licensee."

[Emphasis Supplied]

A bare perusal of the above paragraphs shows that the petitioner herein and the petitioner in the above case are the same. The Petitioner has concealed the fact that similar arguments have been rejected by the Hon'ble Supreme Court. The Petitioner ought to have placed the said aspect in its petition but for oblique reasons, it did not place the above material.

Besides, the petitioner has also concealed the fact that during the pendency of the instant writ petition, on the same cause of action, it filed a writ petition bearing no. WP (C) No. 862 of 2021 before the Hon'ble Supreme Court seeking similar relief which was dismissed as withdrawn.

A copy of the order dated 13-8-2021 in WP (C) No. 862 of 2021 before the Hon'ble Supreme Court is annexed herewith as **ANNEXURE - R/2.**

63. That it may be mentioned that CBW is subject to requisite regulation under the Impugned Amendment Rules, Meghalaya Excise Act and the Licence dated 26.03.2021. It may be mentioned that the CBW is granted only one year license from 2021-2022 which is subject to renewal only on satisfactory compliance with the license conditions and the payment of requisite license fees. The CBW licensee is also subject to control under Meghalaya Excise Rules and is liable to cancellation or suspension of the license under the Meghalaya Excise Act for violation of any condition or provision of the Act. It may be mentioned in terms of Section 32 of the Meghalaya Excise Act the Licensee does not have any right to claim renewal and the renewal of license is subject to the permission of the State Government. It is thus stated that the CBW licensee is not a monopoly.

64. That it may be mentioned that the Petitioner has wrongly placed reliance on Section 36(4) of the Meghalaya Excise Act to argue that there cannot be any exclusive license to CBW. Without prejudice to the fact that the aforementioned Impugned notifications confer any monopoly over the CBW licensee, it is submitted that Section 36 (3) and (4) is not a part of the Meghalaya Excise Act in as much as the same has been introduced by Assam Act XI of 1974 i.e. after the State of Meghalaya became an independent state.

EVEN OTHERWISE, PETITIONER HAS NO FUNDAMENTAL RIGHT TO TRADE IN LIQUOR

65. Without prejudice to the aforesaid, the Petitioner has no fundamental right to trade and liquor and derive profit out of the business. It is stated that liquor trade is *res extra commercium* and there is no inherent right to claim protection of profit margins and business. It is submitted that there is no fundamental right

or legal right to carry business in liquor as the same is injurious to overall public health and morals. Consequently, the instant writ petition under Article 226 of the Constitution is misplaced as there is no existence of any right in favour of the Petitioner [See: *Har Shankar v. Excise & Taxation Commr., (1975) 1 SCC 737* (Para 53) and Khoday Distilleries Ltd. (1) v. State of Karnataka, (1995) 1 SCC 574 (Para 60)]

PETITIONER NOT BEING A 'CITIZEN' CANNOT CLAIM PROTECTION OF FUNDAMENTAL RIGHT TO TRADE IN LIQUOR UNDER ARTICLE 19

66. That it is stated that the Petitioner alleges violation of its fundamental right to trade in liquor under Article 19 when the same is not available to a company. It needs to be pointed out that the petitioner, as per the Writ Petition, Petitioner is a juristic person as it is a company registered under Section 25 the Companies Act, 1956 which does not have any fundamental right to trade under Article 19. It is submitted that fundamental right under Article 19 (including Art 19 (1)(g)) is available to '*citizens*' and to none other. It is submitted that 'citizens' under Art. 19 means natural persons who are accorded full political rights under the constitution.

67. That a 9-judge bench of the apex court *in State Trading Corpn. Of India, Ltd. v. CTO*, AIR 1963 SC 1811 deciding *"whether the State Trading Corporation, a company registered under the Indian Companies Act, 1956, is a citizen within the meaning of Article 19 of the Constitution and can ask for the enforcement of fundamental rights granted to citizens under the said article"*, held that corporations are not 'citizens' under Article 19 of the Constitution of India. The relevant paragraph is quoted as under:

"**15....** It is enough to say that the makers of the Constitution were fully alive to the distinction between the expressions "and person" and "any citizen", and when the Constitution laid down the freedoms contained in Article 19(1)(*a*)-(*g*), as available to "all citizens", it deliberately kept out all non-citizens. In that context, non-citizens would include aliens and artificial persons...

17... Article 19 lays down that "all citizens" shall have the right to freedoms enumerated in clauses (*a*) to (*g*). Those freedoms, each and all of them, are available to "all citizens". The Article does not say that those freedoms, or only such of them as may be appropriate to particular classes of citizens, shall be available to them. If the Court were to hold that a corporation is a citizen within the meaning of Article 19, then all the rights contained in clauses (*a*) to (*g*) should be available to a corporation. But clearly some of them, particularly those contained in clauses (*b*), (*d*) and (*e*) cannot possibly have any application to a corporation. **It is thus clear that the rights of citizenship envisaged in Article 19 are not wholly appropriate to a corporate body.** In other words, the rights of citizenship and the rights flowing from the nationality or domicile of a corporation are not conterminous. It would thus appear that the makers of the Constitution had altogether left out of consideration juristic persons when they enacted Part II of the Constitution relating to "citizenship",and made a clear distinction between "persons" and "citizens" in Part III of the Constitution...".

18. ...It seems to us, in view of what we have said already as to the distinction between citizenship and nationality, that corporations may have nationality in accordance with the country of there incorporation; but that does not necessarily confer citizenship on them. There is also no doubt in our mind that Part II of the Constitution when it deals with citizenship refers to natural persons only. This is further made absolutely clear by the Citizenship Act which deals with citizenship after the Constitution came into force and confines it only to natural persons. We cannot accept the argument that there can be citizens of this country who are neither to be found within the four-corners of Part II of the Constitution or within the four-corners of the Citizenship Act. We are of opinion that these two provisions must be exhaustive of the citizens of this country, Part II dealing with citizens on the date the Constitution came into force and the Citizenship Act dealing with citizens thereafter. We must, therefore, hold that these two provisions are completely exhaustive of the citizens of this country **and these citizens can only be natural persons**. The fact that corporations may be nationals of the country for purposes of international law will not make them citizens of this country for purposes of municipal law or the Constitution. Nor do we think that the word "citizen" used in Article 19 of the Constitution was used in a different sense

> from that in which it was used in Part II of the Constitution. The first question, therefore, must be answered in the negative."
>
> **[Emphasis Supplied]**

More recently, the apex court in *Alagaapuram R. Mohanraj v. T.N. Legislative Assembly*, (2016) 6 SCC 82 reiterated the said principle in 3 judge bench. The relevant paragraph is as under:

> **"15.** It is well settled now that the fundamental rights guaranteed under Article 19 are available only to the citizens of this country whereas the other fundamental rights under Articles 14 and 21 are available to every person who is subjected to the laws of this country. The six freedoms enumerated under Article 19 of the Constitution inhere in all the citizens by virtue of their citizenship without the need for anything further."

That the law settled by the Constitution Bench of the Hon'ble Supreme Court clarifies that only natural persons are "citizens" under Article 19 and juristic persons like the Petitioner corporation are not entitled to any protection of fundamental right to trade.

68. That it is submitted that the Petitioner has filed the instant writ petition in teeth of the judgment of the Hon'ble Supreme Court in *International Spirits & Wines Assn. of India v. State of Haryana*, (2019) 20 SCC 294 where Hon'ble Justice K.M Joseph writing in his separate opinion held that the Petitioner being a corporation is not accorded benefit of Article 19 of the Constitution. It is stated that this determination is uncontroverted and the relevant paragraph of (2019) 20 SCC 294 is quoted as under:

> **"46.** I would not lose sight of in the facts of this case one dimension in this regard. The appellant is an association of companies. Article 19 provides for various fundamental freedoms. However, unlike Articles 14 and 21, these freedoms are not conferred on non-citizens. **In other words, Article 19 is confined to citizens. It is well settled that a company though a juristic person but not being a natural person is not a citizen**

> **within the meaning of Article 19.** The writ petition is filed without joining any shareholder who is a citizen. **I would also take the view that therefore reliance placed on Article 19 may not hold good**."

69. In light of the aforesaid judicial pronouncements it is submitted that the writ petition is liable to be dismissed as the Petitioner is not entitled to protection under Article 19 of the Constitution.

REQUISITE SAFEGAURDS ARE IN PLACE AND THERE IS NO CONFERMENT OF ANY ARBITRARY OR UNRESTRICTED POWER ON CBW.

70. The Petitioner has *inter-alia* contended that the impugned amendment rules dated 15.10.2020 creates a *monopoly* in favour of the Central bonded warehouse which will confer power on CBW licensee to dictate terms of business between manufacturers/suppliers and itself and also it may result in exorbitant margin.

71. It is submitted at the very outset that identical contentions have been examined and rejected by the Hon'ble Supreme Court in the case filed by the Petitioner reported in *International Spirits & Wines Assn. of India v. State of Haryana*, (2019) 20 SCC 294 .

72. That it is submitted that even otherwise, apprehension is without any basis. There are sufficient checks and balances in the Act, Rules and conditions of license issued to CBW. The relevant provisions of Act, Rules and Conditions of license as are mentioned in the subsequent paragraphs.

73. That it is submitted that Section 29 contemplates cancellation of license in case of any breach of conditions of the permit, terms and conditions of license. The State Government is entitled to cancel the licence on payment of compensation if any.

74. That it is submitted that Rule 44 (9) of Meghalaya Bonded Warehouse (Amendment) Rules, 2020 requires Central Bonded Warehouse to have capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouse within 45 days for goods produced in the State and sixty days in respect of goods imported from outside. Therefore, licensee of CBW is bound to supply the IMFL, Beer, Wine, BIO etc to Bonded Warehouse without fail.

75. That it is submitted that Rule 44 (10) requires the licensee of CBW to maintain stocks of all types of brands at any point of time for a period of three months so as to ensure continuous and regular supply to all Bonded warehouses throughout the State. CBW is required to procure all types of liquor that are registered with the Excise Department in the State of Meghalaya pursuant to amendment in Excise Rules, 1992 which introduced Rule 361-368 mandating that registration of liquor that are to be manufactured/sold in the state of Meghalaya are to be mandatorily registered. There are about 195 registered liquor brands in Meghalaya for the year 2021-22.

76. As matter of fact, Bonded warehouses in the State of Meghalaya has sought and obtained 160 permits for transporting IMFL etc. from CBW

licensee to bonded warehouse in the State of Meghalaya, between 26th July, 2021 to 23rd September, 2021.

A list of 160 import permit issued in the period of 26.07.2021 to 23.09.2021 is annexed herewith and marked as **ANNEXURE – R/3.**

77. That it is submitted that even otherwise, so far as maintenance of minimum stock is concerned, the All-Meghalaya Bonded Warehouse Association & East Khasi Hills Wine Dealers and Welfare Association have submitted a representation wherein they have requested Government to ensure that Central Bonded Warehouse supply fresh stocks of liquor since by the time, the stocked liquor reaches the consumer, it is reaching the end of its shelf life. Therefore, the requirement of maintenance of minimum stock of 03 months is subject to review by the Department. There is also data regarding increase in destruction of units of liquor which remain unsold on the date of expiry of shelf life. In such cases, the Bonded warehouse and Government has had to incur heavy losses, as only the ad-valorem duty is received by the Government for the sedimented stock.

78. That it is submitted that Rule 44 (12) also guarantees 8 per cent margin for Bonded Warehouse on IMFL Brands and therefore, their interests are protected by ensuring 8 per cent margin.It is here pertinent to note that the minimum profit margin for bonded warehouses is protected under scheme of the Impugned notifications. Besides, the stocks are required to be maintained by the licensee of CBW and major investments in the trade of liquor are also not required to be made by the Bonded Warehouse. Besides, Bonded Warehouses will have convenience of readily available stocks in the State

and they can seamlessly focus of dispensing the stocks to retailers and earn assured guaranteed 8 per cent margin.

79. That it is submitted that Rule 44 (13) provides for approval of ex-bond rate of all the imported goods by Commissioner of Excise during the course of registration of annual registration of brands. It is submitted that Ex-bond rates include rate manufacturing cost, margin of CBW licensee and margin of bonded warehouse. Therefore, it is wrong to say that margin of CBW licensee is unchecked and uncontrolled. Besides, there is a procedure for renewal or registration of Brands name and label for each year. The requirement of registration of brands have been introduced by Meghalaya Excise (Amendment) Rules, 1992. Pursuant to Meghalaya Excise (Amendment) Rules, 1992 , the Commissioner of Excise, seeks information regarding comparative cost card of neighbouring States and Cost Card (Reasonable and Competitive) rate. There are enough checks and balance to ensure that rate of IMFL/Wine/Beer/BIO etc. for the years are remain within the rates comparable to neighbouring States.

A copy of proforma letter issued by Commissioner of Excise, Meghalaya Shillong to the Companies is annexed herewith and marked as **ANNEXURE – R/4.**

80. It is also submitted that the Commissioner of Excise based on application for registration of brands approves the price list of IMFL, Wine and Bio Liquor etc. Therefore, there is no scope to fix the price beyond the price prevalent in neighbouring State and Ex-Bond price takes care of manufacturing cost, margin of licensee of CBW and Bonded Warehouse.

By way of illustration, copies of lists of total number of brands registered in Meghalaya along with their ex-bond price are annexed herewith and marked **ANNEXURE – R/5.**

81. That it is submitted that it appears that the issue of margin between the licensee of Central Bonded warehouse have been resolved in as much as several of the members of the Petitioner Association have already started supply to liquor to the Central Bonded warehouse under permits issued by the Excise Department which implies that necessary commercial arrangement inter-se between the CBW and the suppliers under the legal regime and price approved by the Commissioner of Excise at the time of registration of brands has been worked out and it is thereafter that the supply of liquor has commenced. Therefore, the allegation of disturbance of 'equilibrium' of market forces is *ex-facie* misconceived.

A list of permits applied by licensee of CBW for export and import permits including from the members of the Petitioners are annexed herewith and marked as **ANNEXURE – R/6**

82. That the License issued to the CBW licensee dated 26.03.2021 also encapsulates significant safeguards protecting any eventuality of unbridled power being exercised by CBW. It is submitted that the reference may be had inter-alia to the following provisions of the license dated 26.03.2021 awarded to the Respondent No.3 which are detailed in subsequent paragraphs.

83. The first and foremost point of safeguard is contained in Clause I of the License inasmuch as the license itself is granted for a period of only one year from 2021-2022 on payment of annual fee of Rupees 1,65,00,000 (Rupees

One Crore Sixty-Five Lakhs). It is submitted that the Petitioner is wrong in suggesting that the license has been granted for a period of 10 years. It is submitted that the CBW licensee is under the constant supervision of State Government inasmuch breach of license conditions will lead to suspension or cancellation of the license in terms of Section 29 of the Meghalaya Excise Act. It may be suggested that this safeguard runs counter to any argument of CBW having monopolistic power as that CBW licence is conditioned by various terms and conditions and is subject to renewal on compliance of those conditions. It is stated that there is no inherent right of renewal of licence accorded to the CBW licensee (See Section 32 of the Meghalaya Excise Act) and the renewal of license is subject to satisfactory compliance of the license conditions and payment of annual licence fees.

84. That Clause II of the Licence again confers power to the Excise Commissioner in respect of storage of foreign liquor in CBW which means that the State Government through the Excise Commissioner can regulate and provide necessary checks on any misuse of power committed by CBW in matters of storage of foreign liquor.

85. That Clauses III and IV of the License provide the State Government with necessary supervision of import and transport of liquor by the CBW inasmuch as the CBW must execute a bond in favour of Commissioner of Excise before depositing or indenting for any spirits for the purposes of payment of duty and CBW is also constrained to give seven day prior notice about the import and transport of liquor from CBW. It is stated that such constant supervision of the activities of the CBW is to not only curb revenue

leakage but to also check that there is no misuse of powers by CBW in importing and transporting goods.

86. That Clause VII of the License also exemplifies the nature and extent of supervision as the CBW licensee is bestowed with the responsibility of providing an accommodation of the Excise Commissioner so as to ensure that the workings of the CBW are within the bounds of the provisions of the Meghalaya Excise Act and rules made thereunder.

87. That Clause VIII of the License places the CBW under the responsibility of maintaining daily accounts of all foreign liquor and spirits received into and issued from Warehouse. It is submitted such account of the inflow and outflow of foreign liquor and spirits from the bonded warehouse is crucial for adherence of the various safeguards provided in Impugned amendment notification of 15.10.2020 including the safeguard mentioned in Rules 44 (9) and Rule 44 (10) of the Meghalaya Bonded Warehouse Rules which deal with the capacity of the CBW to deliver all registered brands of IMFL, Beer, Wine, BIO etc to Bonded warehouses and maintenance of minimum stock of all types of brands.

88. That Clause IX of the License ensures the payment of duty by the CBW on demand to secure the revenue of the State exchequer.

89. That Clauses X, XI, XII and XIII of the License ensure general superintendence of the CBW in regard to access to Excise Officer to the premises of CBW at all hours; inspection of the stock of the CBW; ensures sampling of liquor to control the menace of spurious liquor and any incidental

malpractice and also provides that CBW may make any general arrangement as required by the Collector.

90. That Clause XIV of the License even requires that the details of employee and staff has been provided to the Commissioner of Excise.

91. That Clause XV of License importantly provides that the CBW shall maintain minimum stock of foreign liquor and spirits in the CBW as fixed by the Excise Commissioner. It is stated that the Petitioner is wrong in suggesting that the CBW can arm-twist the Petitioners coercing them to sell at arbitrary business terms inasmuch as the CBW is also under a corresponding responsibility to maintain minimum stock and comply with the terms of licence which is not possible unless it acts in accordance with reasonable market standards in dealing with the members of the Petitioner Association.

92. That Clause XVII of the License further ensures that CBW complies with the license conditions by imposing a security deposit equivalent to the license fees i.e. 1,65,00,000/- for the year 2021-22.

93. That Clause XVIII of the License reiterates that the CBW license is subject to the conditions mentioned therein and in case of any violation of the license conditions the State Government is entitled to cancel the license granted to the CBW licensee. It is stated this condition again ensures that CBW licensee acts with the four corners of the license and protects any foul play.

94. That Clause XIX of the License further places a safeguard by imposing the CBW with the responsibility to comply with the license conditions and the

provisions of the Meghalaya Excise Act and rules framed thereunder and any infraction of the same would lead to forfeiture of the security deposit or imposition of any penalty prescribe by law. It is submitted that the CBW therefore is bound to comply with the License and Meghalaya Excise act and cannot act in an arbitrary and unrestricted manner as suggested by the Petitioner.

95. That in the light of the aforesaid it is submitted that the Petitioner is wrong in claiming that the Impugned Notifications dated 15.10.2020 confer arbitrary powers over CBW and is violative of the Constitution and the Meghalaya Excise Act.

96. In view of the fact that Petitioner has failed to establish any violation of the Meghalaya Excise Act or the Constitution of India in the Writ as well as under the Affidavit dated 14.9.2021, therefore the writ is liable to be dismissed.

It is prayed accordingly.

DEPONENT

VERIFICATION:

Verified on 4th October 2021 at Shillong that contents paragraphs 1-5 are formal paragraphs, paragraphs 6, 44-54,56-59, 63, 77-95 are information derived from officials records which I believe to be true and remaining paragraphs are humble submission on the basis of legal advice and the factual aspects mentioned therein are true and correct to the best of my knowledge and belief based on official records and nothing is false and nothing material is concealed therefrom.

DEPONENT

Identified by

(Miss R. Coney)
Advocate, Shillong

ANNEXURE – R/1

सत्यमेव जयते

The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 48 **Shillong, Thursday, December 5, 2019** **14th Agrahayana, 1941 (S. E.)**

Separate paging is given on this part in order that it may be filed as a separate compilation.

PART-IIA

GOVERNMENT OF MEGHALAYA

NOTIFICATIONS

The 15th November, 2019.

No.ERTS(E)36/2019/6. - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to further make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement :** (i) These Rule may be called the Meghalaya Excise (Amendment) Rules, 2019.

   (ii) They shall come into force with effect from 15th December, 2019.

2. **Amendment of Rule 3** - In Rule 3 of the Meghalaya Excise Rules (Assam Excise Rules 1945) (hereinafter referred to as the principal Rules), existing sub-rule (2) will be substituted as follows, namely, -

   "(2) India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc., may be imported by a person holding a license for the retail vend of foreign liquor on pre-payment of a Retailer's lifting fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor and in the case of Bonded warehouse on pre-payment of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor".

3. **Amendment of Rule 4 -** In rule 4 of the principal Rules, -

   (i) the existing main rule 4 shall be substituted as follows, namely,-

   "Application of India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc.: Any licensed vendor of foreign liquor wishing to import India Made Foreign Liquor into Meghalaya must either personally or through his agent first submit an application in Form 26 of foreign liquor series, to the Collector of the district of import for an import pass in Form 27 of foreign liquor series stating clearly-"

   (ii) the existing sub-clause (iv) shall be substituted as follows, namely,-

   "(iv) The duty payable enclosing therewith a copy of Treasury Challan showing the amount of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee for Bonded warehouses and Retailer's lifting fee for Retail vend licenses."

4. Addition of new rule 4A – After the existing rule 4, new rule 4A shall be added, namely,-

"4A. The Bonded Warehouses shall submit monthly report to the Commissioner of Excise of the lifting of liquor by Canteen license holders of Defence/Para-Military/State Police, etc., from the Bonded warehouse within the State of Meghalaya through the respective ACE/SE of the concerned district alongwith Import Permit, etc. to adjust the Advalorem/Excise duty involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

5. **Amendment of Rule 141** - For the existing Rule 141 of the Principal Rule, the following shall be substituted, namely:-

"141 Transit Wastage Allowance – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL/Beer/Wine when transported, exported or imported under bond.

Duration of Transportation	**Transit Wastage Allowance (in %)**		
	If in wooden vessels	**If in metal vessels**	**If in glass vessels/pearl pot vessels**
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

The Bonded Warehouses shall submit monthly report to the Commissioner of Excise through the respective ACE/SE of the concerned district alongwith Export Verification Certificate, Import Permit, etc. to adjust the Advalorem/Excise duty, Import/Transport pass fee and Literage fee involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

6. **Addition of new Rule 376** - After Rule 375 of the principal Rules, the following new Rule 376 shall be added, namely,-

"376 - Imposition of Retailer's Lifting Fee :- A Retailer's lifting fee of ₹ 2/- per case shall be charged as a fee for lifting of IMFL/Beer/Wine etc. from the Bonded Warehouses to the retail licenses.

The fee shall be paid by the retail licenses to the Treasury office of the District or Civil Sub-Division through the respective Excise office.

One copy of the Treasury Challan in support of payment of Retailer's Lifting fee shall be submitted to the District Excise Office or Sub-Divisional Excise Office for issue of retail permit."

S. A. SYNREM,
Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

The 15th November, 2019.

No.ERTS(E)36/2019/7. - In exercise of the powers conferred by Section 21 of the Meghalaya Excise Act (Assam Act of 1910 as adapted by Meghalaya), and in continuation to the Government Notification No.ERTS(E)45/2017/14, dated 20th December, 2017, the Governor of Meghalaya is pleased to notify the following -

IMFL/Beer/Wine etc. drawn by Military and Para-military Canteen license	**Rate of Import pass fee and Literage fee**
All type of IMFL/Beer/Wine etc. ranging from Re. 0 per case onwards of 12 bottles of 750 ml or equivalent quantity.	Apart from the 40% Advalorem levy on cost price subject to minimum of Rs. 405/- per case of 12 bottles of 750ml or equivalent quantity, 50% of Import pass fee and Literage fee as fixed by Government from time to time shall be levied for Military and Para-military Canteen license lifting their liquor from CSD Depot, Narangi, Assam.

This shall come into effect from 15th December, 2019.

S. A. SYNREM,
Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

The 15th November, 2019.

No.ERTS(E)36/2019/8. - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to further make the following amendment to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules 1965 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement :** (i) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2019.

   (ii) They shall come into force at once.

2. **Amendment of rule 41** – In the existing rule 41 of the principal Rules, after sub-rule (i), new sub-rule (ii) shall be added as follows, -

   "(ii) All Bonded warehouses shall deposit the Advalorem/Excise duty on all the wholesome existing stock in the godown that was imported on payment of Import pass fee/Transport pass fee and Literage fee within a period of six months from the date of Notification."

S. A. SYNREM,
Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

ANNEXURE – R/2

ITEM NO.26 Court 6 (Video Conferencing) SECTION X

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Writ Petition(s)(Civil) No(s). 862/2021

INTERNATIONAL SPIRITS AND
WINES ASSOCIATION OF INDIA Petitioner(s)

VERSUS

THE STATE OF MEGHALAYA & ORS. Respondent(s)
(FOR ADMISSION and IA No.93601/2021-EX-PARTE STAY)

Date : 13-08-2021 This petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE SANJAY KISHAN KAUL
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s) Mr. Mukul Rohatgi, Sr. Adv.
Mr. Aashish Gupta, Adv.
Mr. Aditya Mukherjee, Adv.
Mr. Krishna Tangirala, Adv.
Mr. S. S. Shroff, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

The Writ Petition is dismissed as withdrawn with liberty to make all endeavours to get the matter listed before the High Court where the matter is pending consideration.

[ASHA SUNDRIYAL]
ASTT. REGISTRAR-cum-PS

[POONAM VAID]
COURT MASTER (NSH)

Validity unknown
Digitally signed by Anita Malhotra
Date: 2021.08.18 17:25:35 IST
Reason:

ANNEXURE – R/3

M/S UMPOHLIEW CENTRAL WAREHOUSE
9th Mile, Baridua
Ri-Bhoi District, Meghalaya-793101
EXPORT PASS SHOWING DESPATCH FROM M/S UMPOHLIEW CENTRAL WAREHOUSE WHO HAVE APPLIED FOR IMPORT PERMIT

160 Import Permit has been transported to different Bonded Warehouses in the State w.e.f. 26th July, 2021 to 23rd September, 2021.

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	Valentine Bonded Warehouse	Savage Super Strong Beer 650 ML	100 Case	100 Case	VB/01	7/26/2021	UCW/0001/21-22
8/30/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	100 Case	500	VB/145	8/25/2021	UCW/0007/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	300 Case				
8/30/2021	Valentine Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	100 Case	500	VB/148	8/25/2021	UCW/0008/21-22
		Officer's Choice Prestige Whisky 375 ML	100 Case				
		Officer's Choice Prestige Whisky 180 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 750 ML	25 Case				
		Officer Choice Blue Pure Grain Whisky 375 ML	25 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	50 Case				
		Sterling Reserve B7 Rare Blended Whisky 750 ML	30 Case				
		Sterling Reserve B7 Rare Blended Whisky 375 ML	30 Case				
		Sterling Reserve B7 Rare Blended Whisky 180 ML	40 Case				
8/31/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	100 Case	500	VB/146	8/25/2021	UCW/0012/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	300 Case				
9/3/2021	Valentine Bonded Warehouse	Blenders Pride Select Premium Whisky 750 ML	65 Case	500	VB/150	8/25/2021	UCW/0014/21-22
		Blenders Pride Select Premium Whisky 375 ML	60 Case				
		Blenders Pride Select Premium Whisky 180 ML	50 Case				
		Imperial Blue Superior Grain Whisky 750 ML	50 Case				
		Imperial Blue Superior Grain Whisky 375 ML	50 Case				
		Imperial Blue Superior Grain Whisky 180 ML	75 Case				
		Royal Stag Blended Whisky 750 ML	50 Case				
		Royal Stag Blended Whisky 375 ML	50 Case				
		Royal Stag Blended Whisky 180 ML	50 Case				
9/3/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	100 Case	500	VB/147	8/25/2021	UCW/0015/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	300 Case				

9/6/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	500 Case	600	VB/140	8/25/2021	UCW/0018/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100 Case				
9/6/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	500 Case	600	VB/141	8/25/2021	UCW/0020/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100 Case				
9/7/2021	Valentine Bonded Warehouse	MC Dowells No.1 Celebration XXX Rum 750 ML	125 Case	540	VB/162	9/3/2021	UCW/0026/21-22
		MC Dowells No.1 Celebration XXX Rum 375 ML	100 Case				
		MC Dowells No.1 Celebration XXX Rum 180 ML	150 Case				
		Royal Challange Finest Premium Whisky 750 ML	40 Case				
		Royal Challange Finest Premium Whisky 375 ML	25 Case				
		Royal Challange Finest Premium Whisky 180 ML	15				
		SignaturePremier Grain Whisky 750 ML	35				
		SignaturePremier Grain Whisky 375 ML	25				
		SignaturePremier Grain Whisky 180 ML	25				
9/7/2021	Valentine Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	50	550	VB/159	9/3/2021	UCW/0027/21-22
		Officer's Choice Prestige Whisky 375 ML	50				
		Officer's Choice Prestige Whisky 180 ML	75				
		Officer Choice Blue Pure Grain Whisky 750 ML	25				
		Officer Choice Blue Pure Grain Whisky 375 ML	75				
		Officer Choice Blue Pure Grain Whisky 180 ML	175				
		Sterling Reserve B7 Rare Blended Whisky 750 ML	40				
		Sterling Reserve B7 Rare Blended Whisky 375 ML	30				
		Sterling Reserve B7 Rare Blended Whisky 180 ML	30				
9/9/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	600	700	VB/152	9/3/2021	UCW/0048/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100				
9/10/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	600	700	VB/153	9/3/2021	UCW/0057/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100				
9/10/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	75	550	VB/156	9/3/2021	UCW/0058/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	175				
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
9/15/2021	Valentine Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	225	550	VB/169	9/7/2021	UCW/0073/21-22
		Officer's Choice Prestige Whisky 375 ML	100				
		Officer's Choice Prestige Whisky 180 ML	225				
9/16/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	100	550	VB/171	9/7/2021	UCW/0084/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	125				
		Officer Choice Blue Pure Grain Whisky 180 ML	325				
		MC Dowells No.1 Reserve Whisky 750 ML	100				
		MC Dowells No.1 Reserve Whisky 375 ML	100				

9/16/2021	Valentine Bonded Warehouse	MC Dowells No.1 Reserve Whisky 180 ML	145	550	VB/163	9/3/2021	UCW/0085/21-22
		Blue Riband Tango 750 ML	15				
		Blue Riband Tango 375 ML	25				
		Blue Riband Tango 180 ML	50				
		MC Dowells No.1 Luxury Premium Whisky 750 ML	8				
		MC Dowells No.1 Luxury Premium Whisky 375 ML	7				
		MC Dowells No.1 Luxury Premium Whisky 180 ML	5				
		Romanov Vodka 750 ML	30				
		Romanov Vodka 375 ML	30				
		Romanov Vodka 180 ML	35				
9/16/2021	Valentine Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	75	550	VB/157	9/3/2021	UCW/0093/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	175				
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
9/18/2021	Valentine Bonded Warehouse	Mc Dowell No1 Celebration Matured XXX Rum (Canteen 750 M	250	550	VB/166	9/7/2021	UCW/0102/21-22
		Mc Dowell No1 Celebration Matured XXX Rum (Canteen) 375	100				
		Mc Dowell No1 Celebration Matured XXX Rum (Canteen 180	200				
9/20/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	500	700	VB/155	9/3/2021	UCW/0109/21-22
		KIngfisher Super Premium Lager Beer 650 ML	100				
		KIngfisher Super Premium Lager Beer 500 ML	100				
9/20/2021	Valentine Bonded Warehouse	Officer Choice Prestige Whisky (Canteen) 750 ML	225	550	VB/170	9/7/2021	UCW/0116/21-22
		Officer Choice Prestige Whisky (Canteen) 375 ML	100				
		Officer Choice Prestige Whisky (Canteen) 180 ML	225 Case				
9/20/2021	Valentine Bonded Warehouse	Officer Choice Prestige Whisky (Canteen) 750 ML	225 Case	550.00	VB/147	25-08-2021	UCW/0116/21-22
		Officer Choice Prestige Whisky (Canteen) 375 ML	100 Case				
		Officer Choice Prestige Whisky (Canteen) 180 ML	225 Case				
9/21/2021	Valentine Bonded Warehouse	Old Monk Deluxe XXX Rum Pet 750 ML	300 Case	600.00	VB/168	9/7/2021	UCW/0117/21-22
		Old Monk Very Old Vatted XXX Rum 750 ML	100 Case				
		Old Monk Very Old Vatted XXX Rum 375 ML	100 Case				
		Old Monk Very Old Vatted XXX Rum 180 ML	100 Case				
9/21/2021	Valentine Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	600 Case	700.00	VB/154	9/3/2021	UCW/0118/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100 Case				
9/22/2021	Valentine Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	50 Case	550.00	VB/158	9/3/2021	UCW/0135/21-22
		Officer's Choice Prestige Whisky 375 ML	35 Case				
		Officer's Choice Prestige Whisky 180 ML	50 Case				
		Officer Choice Blue Pure Grain Whisky 750 ML	65 Case				
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	250 Case				

9/23/2021	Valentine Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100 Case	500.00	VB/149	8/25/2021	UCW/0157/21-22
		Royal Stag Blended Whisky 375 ML	200 Case				
		Royal Stag Blended Whisky 180 ML	200 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	S K Bonded Warehouse	Savage Super Strong Beer 650 ML	100 Case	100	SKB/43	7/26/2021	UCW/0002/21-22
9/7/2021	S K Bonded Warehouse	Officer's Choice Prestige Whisky 180 ML	100 Case	500	SKB/52	9/3/2021	UCW/0028/21-22
		Officer Choice Blue Pure Grain Whisky 750 ML	50 Case				
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	250 Case				
9/7/2021	S K Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	600 Case	700	SKB/53	9/3/2021	UCW/0029/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100 Case				
9/9/2021	S K Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	100 Case	500	SKB/51	9/3/2021	UCW/0053/21-22
		Officer's Choice Prestige Whisky 180 ML	50 Case				
		Officer Choice Blue Pure Grain Whisky 750 ML	50 Case				
		Officer Choice Blue Pure Grain Whisky 375 ML	100 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	200 Case				
9/21/2021	S K Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	600 Case	600.00	SKB/55	07-09-2021	UCW/0122/21-22
9/22/2021	S K Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	50 Case	550.00	SKB/59	9/20/2021	UCW/0140/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	200 Case				
		Officer Choice Blue Pure Grain Whisky 180 ML	300 Case				
9/22/2021	S K Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	100 Case	550.00	SKB/60	9/20/2021	UCW/0141/21-22
		Officer's Choice Prestige Whisky 180 ML	300 Case				
		Sterling Reserve B7 Rare Blended Whisky 750 ML	50 Case				
		Sterling Reserve B7 Rare Blended Whisky 375 ML	50 Case				
		Sterling Reserve B7 Rare Blended Whisky 180 ML	50 Case				
9/23/2021	S K Bonded Warehouse	Blenders Pride Select Premium Whisky 750 ML	20 Case	550.00	SKB/54	9/7/2021	UCW/0144/21-22
		Blenders Pride Select Premium Whisky 375 ML	20 Case				
		Blenders Pride Select Premium Whisky 180 ML	20 Case				
		Imperial Blue Superior Grain Whisky 750 ML	25 Case				
		Imperial Blue Superior Grain Whisky 375 ML	65 Case				
		Imperial Blue Superior Grain Whisky 180 ML	100 Case				

		Royal Stag Blended Whisky 750 ML	75 Case				
		Royal Stag Blended Whisky 375 ML	100 Case				
		Royal Stag Blended Whisky 180 ML	125 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	V W Bonded Warehouse	Savage Super Strong Beer 650 ML	100	100	VWB/43	7/26/2021	UCW/0003/21-22
9/14/2021	V W Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	500	600	VWB/61	9/8/2021	UCW/0064/21-22
		Kingfisher Strong Super Premium Beer 500 ML	100				
9/17/2021	V W Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	375	600	VWB/62	9/10/2021	UCW/0095/21-22
		Kingfisher Strong Super Premium Beer 500 ML	75				
		KIngfisher Super Premium Lager Beer 650 ML	75				
		KIngfisher Super Premium Lager Beer 500 ML	75				
9/23/2021	V W Bonded Warehouse	Antiquity Blue Ultra Premium Whisky 750 ML	5 Case	550.00	VWB/60	9/8/2021	UCW/0145/21-22
		Antiquity Blue Ultra Premium Whisky 375 ML	5 Case				
		MC Dowells No.1 Celebration XXX Rum 750 ML	100 Case				
		MC Dowells No.1 Celebration XXX Rum 375 ML	50 Case				
		MC Dowells No.1 Celebration XXX Rum 180 ML	245 Case				
		MC Dowells No.1 Reserve Whisky 750 ML	35 Case				
		Blue Riband Tango 750 ML	10 Case				
		Romanov Vodka 750 ML	10 Case				
		Romanov Vodka 375 ML	10 Case				
		Romanov Vodka 180 ML	10 Case				
		Royal Challange Finest Premium Whisky 750 ML	25 Case				
		Royal Challange Finest Premium Whisky 375 ML	10 Case				
		SignaturePremier Grain Whisky 750 ML	35 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	Purbanchal Bonded Warehouse	Savage Super Strong Beer 650 ML	100	100	PB/5	7/26/2021	UCW/0004/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	Western Bonded Warehouse	Savage Super Strong Beer 650 ML	100	100	WB/19	7/26/2021	UCW/0005/21-22

9/7/2021	Western Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	100	550	WB/21	9/2/2021	UCW/0030/21-22
		Officer's Choice Prestige Whisky 180 ML	150				
		Officer Choice Blue Pure Grain Whisky 750 ML	50				
		Officer Choice Blue Pure Grain Whisky 375 ML	100				
		Officer Choice Blue Pure Grain Whisky 180 ML	150				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
7/26/2021	Reliance Bonded Warehouse	Savage Super Strong Beer 650 ML	100	100	RBW/9	7/26/2021	UCW/0006/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
8/30/2021	O S Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	50	550	OSB/81	8/2/2021	UCW/0009/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	200				
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
8/30/2021	O S Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	50	550	OSB/82	8/23/2021	UCW/0010/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	200				
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
8/30/2021	O S Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	100	550	OSB/85	8/23/2021	UCW/0011/21-22
		Officer's Choice Prestige Whisky 375 ML	200				
		Officer's Choice Prestige Whisky 180 ML	250				
9/4/2021	O S Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100	520	OSB/77	8/23/2021	UCW/0017/21-22
		Royal Stag Blended Whisky 375 ML	170				
		Royal Stag Blended Whisky 180 ML	250				
9/7/2021	O S Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	OSB/87	9/1/2021	UCW/0033/21-22
9/8/2021	O S Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100	520	OSB/78	8/23/2021	UCW/0041/21-22
		Royal Stag Blended Whisky 375 ML	170				
		Royal Stag Blended Whisky 180 ML	250				
9/9/2021	O S Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	50	550	OSBW/83	8/23/2021	UCW/0047/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	200				
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
9/10/2021	O S Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	OSB/88	9/1/2021	UCW/0056/21-22
		Officer Choice Blue Pure Grain Whisky 750 ML	50				

9/15/2021	O S Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 375 ML	200	550	OSBW/84	8/23/2021	UCW/0074/21-22
		Officer Choice Blue Pure Grain Whisky 180 ML	300				
9/17/2021	O S Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100	520	OSB/80	8/23/2021	UCW/0096/21-22
		Royal Stag Blended Whisky 375 ML	170				
		Royal Stag Blended Whisky 180 ML	250				
9/20/2021	O S Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	OSB/86	9/1/2021	UCW/0110/21-22
9/22/2021	O S Bonded Warehouse	Kingfisher Strong Super Premium Beer 500 ML	600 Case	600.00	OSB/91	01-09-2021	UCW/0125/21-22
9/22/2021	O S Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	OSB/89	01-09-2021	UCW/0126/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/3/2021	Suchona Bonded Warehouse	MC Dowells No.1 Celebration XXX Rum 750 ML	300	500	SUBW/119	9/1/2021	UCW/0013/21-22
		MC Dowells No.1 Celebration XXX Rum 375 ML	50				
		MC Dowells No.1 Celebration XXX Rum 180 ML	150				
9/6/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	SUBW/112	8/27/2021	UCW/0023/21-22
9/6/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	SUBW/111	8/27/2021	UCW/0024/21-22
9/8/2021	Suchona Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	200	500	SUBW/125	9/3/2021	UCW/0043/21-22
		Officer Choice Blue Pure Grain Whisky 375 ML	300				
9/8/2021	Suchona Bonded Warehouse	Royal Stag Blended Whisky 750 ML	150	520	SUBW/120	9/1/2021	UCW/0044/21-22
		Royal Stag Blended Whisky 375 ML	200				
		Royal Stag Blended Whisky 180 ML	170				
9/14/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 500 ML	600	600	SUBW/122	9/3/2021	UCW/0059/21-22
9/14/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	SUBW/113	8/27/2021	UCW/0071/21-22
9/14/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	SUBW/114	8/27/2021	UCW/0072/21-22
9/20/2021	Suchona Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	SUBW/115	8/17/2021	UCW/0111/21-22
9/22/2021	Suchona Bonded Warehouse	BIRA 91 BLONDE SUMMER LAGER BEER 650 ML	50 Case	250.00	SUBW/134	9/20/2021	UCW/0133/21-22
		BIRA 91 BLONDE SUMMER LAGER BEER 500 ML	50 Case				
		ORIGINAL BIRA 91 BOOM SUPER STRONG BEER 500 ML	150 Case				
9/22/2021	Suchona Bonded Warehouse	Sterling Reserve B7 Rare Blended Whisky 750 ML	200 Case	500.00	SUBW/133	9/10/2021	UCW/0134/21-22
		Sterling Reserve B7 Rare Blended Whisky 375 ML	150 Case				
		Sterling Reserve B7 Rare Blended Whisky 180 ML	150 Case				
9/23/2021	Suchona Bonded Warehouse	AC Black Pure Grain Whisky 750 ML	80 Case	300.00	SUBW/131	9/3/2021	UCW/0142/21-22
		AC Black Pure Grain Whisky 375 ML	100 Case				
		AC Black Pure Grain Whisky 180 ML	120 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/3/2021	Megha Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100	500	MBW/43	8/26/2021	UCW/0016/21-22
		Royal Stag Blended Whisky 375 ML	300				
		Royal Stag Blended Whisky 180 ML	100				
9/8/2021	Megha Bonded Warehouse	Royal Stag Blended Whisky 375 ML	400	500	MBW/44	8/26/2021	UCW/0046/21-22
		Royal Stag Blended Whisky 180 ML	100				
9/9/2021	Megha Bonded Warehouse	MC Dowells No.1 Luxury Premium Whisky 375 ML	200	500	MBW/45	9/1/2021	UCW/0049/21-22
		MC Dowells No.1 Luxury Premium Whisky 180 ML	300				
9/20/2021	Megha Bonded Warehouse	MC Dowells No.1 Celebration XXX Rum 750 ML	200	500	MBW/47	9/13/2021	UCW/0114/21-22
		MC Dowells No.1 Celebration XXX Rum 375 ML	100				
		MC Dowells No.1 Celebration XXX Rum 180 ML	100				
		MC Dowells No.1 Reserve Whisky 375 ML	50				
		SignaturePremier Grain Whisky 750 ML	20				
		SignaturePremier Grain Whisky 375 ML	30				
9/23/2021	Megha Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100 Case	500.00	MBW/46	9/7/2021	UCW/0143/21-22
		Royal Stag Blended Whisky 375 ML	200 Case				
		Royal Stag Blended Whisky 180 ML	200 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/6/2021	Wasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	WBW/80	9/3/2021	UCW/0019/21-22
9/6/2021	Wasa Bonded Warehouse	MC Dowells No.1 Reserve Whisky 750 ML	20	550	WBW/76	8/27/2021	UCW/0025/21-22
		MC Dowells No.1 Reserve Whisky 375 ML	300				
		Officer Choice Blue Pure Grain Whisky 750 ML	20				
		Officer Choice Blue Pure Grain Whisky 375 ML	60				
		Officer Choice Blue Pure Grain Whisky 180 ML	150				
9/10/2021	Wasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	WBW/81	9/3/2021	UCW/0054/21-22
9/15/2021	Wasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	WBW/82	9/3/2021	UCW/0078/21-22
9/16/2021	Wasa Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550	550	WBW/183	9/13/2021	UCW/0091/21-22
9/17/2021	Wasa Bonded Warehouse	MC Dowells No.1 Luxury Premium Whisky 375 ML	30	550	WBW/78	8/31/2021	UCW/0094/21-22
		MC Dowells No.1 Luxury Premium Whisky 180 ML	40				
		Royal Stag Blended Whisky 750 ML	100				
		Royal Stag Blended Whisky 375 ML	350				
		Royal Stag Blended Whisky 180 ML	30				
9/20/2021	Wasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	WBW/86	9/17/2021	UCW/0103/21-22

9/22/2021	Wasa Bonded Warehouse	Imperial Blue Superior Grain Whisky 750 ML	10 Case	550.00	WBW/77	8/27/2021	UCW/0138/21-22
		Imperial Blue Superior Grain Whisky 375 ML	40 Case				
		Imperial Blue Superior Grain Whisky 180 ML	50 Case				
		Royal Stag Blended Whisky 750 ML	50 Case				
		Royal Stag Blended Whisky 375 ML	300 Case				
		Royal Stag Blended Whisky 180 ML	100 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/6/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/124	8/26/2021	UCW/0021/21-22
9/6/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/125	8/26/2021	UCW/0022/21-22
9/7/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 750 ML	498	498	MIBW/137	8/31/2021	UCW/0035/21-22
9/8/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 180 ML	550	550	MIBW/132	8/26/2021	UCW/0039/21-22
9/8/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550	550	MIBW/138	8/31/2021	UCW/0040/21-22
9/14/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/141	9/6/2021	UCW/0062/21-22
9/14/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/140	9/6/2021	UCW/0063/21-22
9/14/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/126	8/26/2021	UCW/0066/21-22
9/14/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/127	8/26/2021	UCW/0067/21-22
9/14/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	MIB/128	8/26/2021	UCW/0068/21-22
9/16/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550	550	MIB/130	8/26/2021	UCW/0089/21-22
9/17/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 180 ML	550	550	MIB/131	8/26/2021	UCW/0097/21-22
9/20/2021	Meg India Bonded Warehouse	Officer Choice Prestige Whisky (Canteen) 375 ML	200	550	MIB/152	9/13/2021	UCW/0113/21-22
		Officer Choice Prestige Whisky (Canteen) 180 ML	350				
9/20/2021	Meg India Bonded Warehouse	Mc Dowell No1 Celebration Matured XXX Rum (Canteen 750 M	350	550	MIB/151	9/7/2021	UCW/0115/21-22
		Mc Dowell No1 Celebration Matured XXX Rum (Canteen) 375	100				
		Mc Dowell No1 Celebration Matured XXX Rum (Canteen 180	100				
9/21/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/143	06-09-2021	UCW/0120/21-22
9/21/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/142	06-09-2021	UCW/0121/21-22
9/22/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/144	06-09-2021	UCW/0130/21-22
9/22/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/145	06-09-2021	UCW/0131/21-22
9/22/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550 Case	550.00	MIB/129	26-08-2021	UCW/0137/21-22
9/23/2021	Meg India Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550 Case	550.00	MIB/135	26-08-2021	UCW/0153/21-22
9/23/2021	Meg India Bonded Warehouse	Blenders Pride Select Premium Whisky 750 ML	100 Case	550.00	MIB/150	9/7/2021	UCW/0154/21-22
		Blenders Pride Select Premium Whisky 375 ML	100 Case				
		Blenders Pride Select Premium Whisky 180 ML	100 Case				
		Royal Stag Blended Whisky 375 ML	250 Case				

9/23/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/146	06-09-2021	UCW/0155/21-22
9/23/2021	Meg India Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	MIB/147	06-09-2021	UCW/0156/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/7/2021	D.S Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 750 ML	550	550	DSBW/118	9/2/2021	UCW/0031/21-22
9/7/2021	D.S Bonded Warehouse	Officer's Choice Prestige Whisky 180 ML	550	550	DSBW/119	9/2/2021	UCW/0032/21-22
9/10/2021	D.S Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	550	550	DSBW/21	9/9/2021	UCW/0055/21-22
9/22/2021	D.S Bonded Warehouse	Blenders Pride Select Premium Whisky 750 ML	10 Case	600.00	DSBW/20	9/2/2021	UCW/0127/21-22
		Blenders Pride Select Premium Whisky 375 ML	10 Case				
		Blenders Pride Select Premium Whisky 180 ML	10 Case				
		Imperial Blue Superior Grain Whisky 750 ML	70 Case				
		Imperial Blue Superior Grain Whisky 375 ML	20 Case				
		Imperial Blue Superior Grain Whisky 180 ML	40 Case				
		Kingfisher Strong Super Premium Beer 650 ML	200 Case				
		MC Dowells No.1 Celebration XXX Rum 750 ML	50 Case				
		MC Dowells No.1 Celebration XXX Rum 375 ML	50 Case				
		MC Dowells No.1 Celebration XXX Rum 180 ML	50 Case				
		MC Dowells No.1 Reserve Whisky 750 ML	20 Case				
		MC Dowells No.1 Reserve Whisky 375 ML	20 Case				
		MC Dowells No.1 Reserve Whisky 180 ML	20 Case				
		SignaturePremier Grain Whisky 750 ML	10 Case				
		SignaturePremier Grain Whisky 375 ML	10 Case				
		SignaturePremier Grain Whisky 180 ML	10 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/7/2021	O S Bonded Warehouse (Sub Depot)	Kingfisher Strong Super Premium Beer 650 ML	650	650	OSB/SD/15	9/1/2021	UCW/0034/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/8/2021	N.A Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	NABW/87	8/27/2021	UCW/0037/21-22
9/8/2021	N.A Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	NABW/86	8/27/2021	UCW/0038/21-22

9/14/2021	N.A Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	NABW/88	8/27/2021	UCW/0069/21-22
9/14/2021	N.A Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	550	600	NABW/90	8/27/2021	UCW/0070/21-22
		Kingfisher Strong Super Premium Beer 500 ML	50				
9/21/2021	N.A Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	550 Case	600.00	NABW/89	8/27/2021	UCW/0119/21-22
		Kingfisher Strong Super Premium Beer 500 ML	50 Case				
9/22/2021	N.A Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550 Case	550.00	NABW/92	07-09-2021	UCW/0136/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/8/2021	O.K Bonded Warehouse	Imperial Blue Superior Grain Whisky 750 ML	10	525	OKB44	02-09--2021	UCW/0045/21-22
		Imperial Blue Superior Grain Whisky 375 ML	10				
		Imperial Blue Superior Grain Whisky 180 ML	50				
		MC Dowells No.1 Celebration XXX Rum 750 ML	175				
		MC Dowells No.1 Reserve Whisky 750 ML	50				
		Officer's Choice Prestige Whisky 750 ML	200				
		SignaturePremier Grain Whisky 750 ML	30				
9/14/2021	O.K Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 180 ML	550	550	OKB/45	9/9/2021	UCW/0065/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/9/2021	Jasubi Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 375 ML	250	500	JSB/83	8/27/2021	UCW/0052/21-22
		Officer Choice Blue Pure Grain Whisky 180 ML	250				
9/15/2021	Jasubi Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	JSB/85	9/8/2021	UCW/0080/21-22
9/15/2021	Jasubi Bonded Warehouse	MC Dowells No.1 Luxury Premium Whisky 750 ML	200	550	JSB/84	9/8/2021	UCW/0081/21-22
		MC Dowells No.1 Luxury Premium Whisky 375 ML	200				
		MC Dowells No.1 Luxury Premium Whisky 180 ML	150				
9/16/2021	Jasubi Bonded Warehouse	Officer's Choice Prestige Whisky 375 ML	250	500	JSB/82	8/27/2021	UCW/0092/21-22
		Officer's Choice Prestige Whisky 180 ML	250				
9/20/2021	Jasubi Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	JSB/86	9/8/2021	UCW/0104/21-22
9/22/2021	Jasubi Bonded Warehouse	Royal Stag Blended Whisky 180 ML	520 Case	520.00	JSB/99	17-09-2021	UCW/0139/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/15/2021	Hill View Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	300	500	HVB/68	9/10/2021	UCW/0075/21-22
		Officer's Choice Prestige Whisky 375 ML	100				

		Officer's Choice Prestige Whisky 180 ML	100				
9/15/2021	Hill View Bonded Warehouse	Royal Stag Blended Whisky 375 ML	350	500	HVB/67	9/10/2021	UCW/0077/21-22
		Royal Stag Blended Whisky 180 ML	150				
9/15/2021	Hill View Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	HVB/64	9/10/2021	UCW/0082/21-22
9/20/2021	Hill View Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	HVBW/65	08--09-2021	UCW/0105/21-22
9/22/2021	Hill View Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	HVB/71	15-09-2021	UCW/0128/21-22
9/22/2021	Hill View Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	HVB/72	15-09-2021	UCW/0129/21-22
9/23/2021	Hill View Bonded Warehouse	Royal Stag Blended Whisky 750 ML	100 Case	500.00	HVB/66	9/10/2021	UCW/0146/21-22
		Royal Stag Blended Whisky 375 ML	250 Case				
		Royal Stag Blended Whisky 180 ML	150 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/15/2021	GLORIA BONDED WAREHOUSE	MC Dowells No.1 Luxury Premium Whisky 180 ML	500	500	GBW/85	9/8/2021	UCW/0076/21-22
9/16/2021	GLORIA BONDED WAREHOUSE	Royal Stag Blended Whisky 375 ML	550	550	GBW/93	9/8/2021	UCW/0090/21-22
9/20/2021	GLORIA BONDED WAREHOUSE	Kingfisher Strong Super Premium Beer 650 ML	650	650	GBW/86	08-09--2021	UCW/0107/21-22
9/23/2021	GLORIA BONDED WAREHOUSE	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	GBW/87	08-09-2021	UCW/0149/21-22
9/23/2021	GLORIA BONDED WAREHOUSE	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	GBW/88	08-09-2021	UCW/0150/21-22
9/23/2021	GLORIA BONDED WAREHOUSE	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	GBW/89	08-09-2021	UCW/0151/21-22
9/23/2021	GLORIA BONDED WAREHOUSE	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	GBW/90	08-09-2021	UCW/0152/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/15/2021	Jakmanasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	JAB/60	9/1/2021	UCW/0079/21-22
9/20/2021	Jakmanasa Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	JB/61	9/1/2021	UCW/0106/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/16/2021	B A Bonded Warehouse	Officer's Choice Prestige Whisky 180 ML	550	550	BAB/229	9/8/2021	UCW/0086/21-22
9/16/2021	B A Bonded Warehouse	Officer's Choice Prestige Whisky 375 ML	550	550	BAB/228	9/8/2021	UCW/0087/21-22
9/17/2021	B A Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 375 ML	500	500	BAB/226	9/8/2021	UCW/0100/21-22
9/17/2021	B A Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 180 ML	500	500	BAB/227	9/8/2021	UCW/0101/21-22
9/23/2021	B A Bonded Warehouse	Officer Choice Prestige Whisky (Canteen) 180 ML	100 Case	550.00	BAB/225	10/8/2021	UCW/0147/21-22
		Officer Choice Prestige Whisky (Canteen) 750 ML	450 Case				

9/23/2021	B A Bonded Warehouse	Officer Choice Blue Pure Grain Whisky (Canteen) 180 ML	550 Case	550.00	BAB/222	08-09-2021	UCW/0148/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/16/2021	Sweeti Bonded Warehouse	Royal Stag Blended Whisky 375 ML	550	550	STBW/40	9/10/2021	UCW/0088/21-22
9/20/2021	Sweeti Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650	650	STBW/41	9/14/2021	UCW/0108/21-22
9/22/2021	Sweeti Bonded Warehouse	Kingfisher Strong Super Premium Beer 650 ML	650 Case	650.00	STBW/42	14-09-2021	UCW/0132/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/17/2021	Norombi Bonded Warehouse	Officer's Choice Prestige Whisky 375 ML	50	500	NBW/20	9/1/2021	UCW/0098/21-22
		Officer's Choice Prestige Whisky 180 ML	20				
		Royal Stag Blended Whisky 750 ML	70				
		Royal Stag Blended Whisky 375 ML	300				
		Royal Stag Blended Whisky 180 ML	60				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/17/2021	V.R Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 180 ML	550	550	VRB/250	9/10/2021	UCW/0099/21-22
9/20/2021	V.R Bonded Warehouse	Officer Choice Blue Pure Grain Whisky 180 ML	550	550	VRB/251	9/10/2021	UCW/0112/21-22

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/22/2021	Jorabat Bonded Warehouse	MC Dowells No.1 Reserve Whisky 750 ML	10 Case	550.00	JBW/8	9/8/2021	UCW/0123/21-22
		MC Dowells No.1 Reserve Whisky 375 ML	30 Case				
		MC Dowells No.1 Reserve Whisky 180 ML	100 Case				
		MC Dowells No.1 Luxury Premium Whisky 750 ML	10 Case				
		MC Dowells No.1 Luxury Premium Whisky 375 ML	30 Case				
		MC Dowells No.1 Luxury Premium Whisky 180 ML	100 Case				
		Officer's Choice Prestige Whisky 750 ML	10 Case				
		Officer's Choice Prestige Whisky 180 ML	20 Case				
		Officer Choice Blue Pure Grain Whisky 750 ML	20 Case				
		Officer Choice Blue Pure Grain Whisky 375 ML	60 Case				

		Officer Choice Blue Pure Grain Whisky 180 ML	110 Case				
		SignaturePremier Grain Whisky 750 ML	10 Case				
		SignaturePremier Grain Whisky 375 ML	10 Case				
		Sterling Reserve B7 Rare Blended Whisky 750 ML	10 Case				
		Sterling Reserve B7 Rare Blended Whisky 375 ML	10 Case				
		Sterling Reserve B7 Rare Blended Whisky 180 ML	10 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/22/2021	LBS Bonded Warehouse.	Officer Choice Blue Pure Grain Whisky 750 ML	400 Case	550.00	LBSB/67	9/8/2021	UCW/0124/21-22
		Officer Choice Blue Pure Grain Whisky 180 ML	150 Case				
9/23/2021	LBS Bonded Warehouse.	MC Dowells No.1 Celebration XXX Rum 750 ML	300 Case	700.00	LBSB/68	9/8/2021	UCW/0158/21-22
		Officer's Choice Prestige Whisky 1000 ML	400 Case				

Date of Despatch	Particulars	Brand Name	No of Cases	Total No of Cases	Permit No	Date	Excise Pass No
9/23/2021	Twinkle Bonded Warehouse	Officer's Choice Prestige Whisky 750 ML	50 Case	500.00	TWB/61	03-09-2021	UCW/0159/21-22
		Royal Stag Blended Whisky 750 ML	100 Case				
		Royal Stag Blended Whisky 375 ML	350 Case				
9/23/2021	Twinkle Bonded Warehouse	Royal Stag Blended Whisky 750 ML	50 Case	550.00	TWB/60	27-08-2021	UCW/0160/21-22
		Royal Stag Blended Whisky 375 ML	400 Case				
		Royal Stag Blended Whisky 180 ML	100 Case				

ANNEXURE – R/4

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-152/2017/49, Dated Shillong, the 18th January, 2021.

To,

M/s_____

_____

_____

Subject: Submission for Renewal/Registration of Brands name and Labels of IMFL/Wine/Beer/BIO, etc., for the year 2021 – 2022.

With reference to the subject cited above, I am to inform you that the application for renewal/registration of Brands name and Labels of IMFL/Wine/Beer/BIO, etc., of your Firm/ Company/ Distillery/ Brewery for the year 2021 – 2022 is due. You are therefore directed to submit your application along with the following information below, so as to reach the office of the undersigned on or before the 15th February, 2021 positively.

1. Brands name (In Full).
2. Label (Inclusive of all the details of the brands and MRP).
3. Alcoholic Strength.
4. Bulk litre per case against each brand/ size wise.
5. Number of bottles per case.
6. LPL per case against each brand.
7. Country of Origin.
8. Name and address of Distillers/ Companies/ Blenders & Brewer.
9. Category wise.
10. Local Production/ Import from outside the state (BIO) and source of supply.
11. A comparative cost card of neighbouring States.
12. Cost Card (Reasonable and Competitive rates as against Sl. No. 11).

If approved, the firm/ companies has to deposit the prescribed fees through Treasury Challan, indicating the amount paid for their approved renewal/ registration of brands and submit 2 (two) copies of the same to the undersigned for necessary action.

Further, if the firms/ companies are launching a new product, then a separate application for registration of label should be submitted to enable this office to differentiate between the new and existing product.

Commissioner of Excise,
Meghalaya, Shillong.

ANNEXURE – R/5

IMPORT PERMIT APPLIED BY M/S UMPOHLIEW CENTRAL WAREHOUSE FROM VARIOUS BOTTLING UNIT/COMPANIES FOR BRAND REGISTERED IN MEGHALAYA TILL – 23/9/2021

SL No	Import Permit No	Date	Brand Name	Size							Qty	Manufacturer	Company
				1000	750ml	375ml	180ml	650ml	500ml	330ml			
1	UCW/1	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
2	UCW/2	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
3	UCW/3	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
4	UCW/4	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
5	UCW/5	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
6	UCW/6	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
7	UCW/7	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
8	UCW/8	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
9	UCW/9	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
10	UCW/10	7/7/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
11	UCW/11	7/7/2021	Asia 72 Extra Strong Beer					700			600	CMJ Breweries Pvt Ltd	CMJ Breweries Pvt Ltd
12	UCW/12	7/7/2021	Savage Beer					300	300		700	CMJ Breweries Pvt Ltd	CMJ Breweries Pvt Ltd
13	UCW/13	7/7/2021	Savage Beer					0	0	600	600	CMJ Breweries Pvt Ltd	CMJ Breweries Pvt Ltd
14	UCW/14	7/7/2021	Savage Beer		200	100	200				500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
15	UCW/15	7/8/2021	Old Monk Very Old Vatted		150	150	200				500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
16	UCW/16	7/8/2021	Old Monk Very Old Vatted		200	200	100				500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
17	UCW/17	7/8/2021	Old Monk Very Old Vatted		200	150	150				500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
18	UCW/18	7/8/2021	Old Monk Very Old Vatted		175	175	150				500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
19	UCW/19	7/8/2021	Old Monk Very Old Vatted		700						700	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
20	UCW/20	7/8/2021	Old Monk Deluxe Rum (Pet)		700						700	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
21	UCW/21	7/8/2021	Old Monk Deluxe Rum (Pet)		700						700	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
22	UCW/22	7/8/2021	Old Monk Deluxe Rum (Pet)		270	115	115				700	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
23	UCW/23	7/8/2021	Doctor Triple Crown Brandy		85	40					1220	Fratelli Wines india Ltd.	Fratelli Wines india Ltd.
24	UCW/24	3-Aug	Fratelly Classic Chenin Black		70								
			Fratelly Classic Merlot		110	40							
			Fratelly Classic Shiraj		120								
			Fratelly Classic Rose		150	50							
			Kyra Red		100	50							
			Kyra White		30								
			No sparklin										

			No 1 Spitzev Classic		0	0	50					
			Sidus Port		125							
			Tilt Bubly				50					
			Tilt Rose				50					
			Tilt Red				50					
			Tilt White				50					
25	UCW/25	8/9/2021	Mcd reserve whisky		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
26	UCW/26	8/9/2021	Mcd reserve whisky		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
27	UCW/27	8/9/2021	Mcd reserve whisky		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
28	UCW/28	8/9/2021	Mcd reserve whisky		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
29	UCW/29	8/9/2021	Mcd Celebration Rum		200	100	200				500	CMJ Breweries Pvt Ltd	United Spirits Limited
30	UCW/30	8/9/2021	Blue Riband Tango		75	100	125				500	CMJ Breweries Pvt Ltd	United Spirits Limited
			Romanav Vodka		30	70	100						
31	UCW/31	8/9/2021	Signature Premium		300	150	50				500	CMJ Breweries Pvt Ltd	United Spirits Limited
32	UCW/32	8/9/2021	Royal Challenge Whisky		300	100	100				500	CMJ Breweries Pvt Ltd	United Spirits Limited
33	UCW/33	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
34	UCW/34	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
35	UCW/35	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
36	UCW/36	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
37	UCW/37	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
38	UCW/38	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
39	UCW/39	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
40	UCW/40	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
41	UCW/41	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
42	UCW/42	8/9/2021	OC Prestige Whisky		100	150	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
43	UCW/43	8/9/2021	OC Prestige Whisky		100	150	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
44	UCW/44	8/9/2021	OC Prestige Whisky		100	150	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.

45	UCW/45	8/9/2021	OC Prestige Whisky		100	150	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
46	UCW/46	8/9/2021	Sterling Reserve B-7		150	100	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
47	UCW/47	8/9/2021	Officer Choice Blue		75	125	300				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
48	UCW/48	8/10/2021	Director Special		30	20	50				500	CMJ Breweries Pvt Ltd	United Spirits Limited
			Mcd Celebration Rum		150	100	150						
49	UCW/49	8/10/2021	Royal Stag Blended Whisky		100	150	250				500	Oakengold Bottling	Pernod Recard India Ltd
50	UCW/50	8/10/2021	Royal Stag Blended Whisky		100	150	250				500	Oakengold Bottling	Pernod Recard India Ltd
51	UCW/51	8/10/2021	Royal Stag Blended Whisky		100	150	250				500	Oakengold Bottling	Pernod Recard India Ltd
52	UCW/52	8/10/2021	Royal Stag Blended Whisky		100	150	250				500	Oakengold Bottling	Pernod Recard India Ltd
53	UCW/53	8/10/2021	Imperial Blue Whisky		100	150	250				500	Oakengold Bottling	Pernod Recard India Ltd
54	UCW/54	8/10/2021	Blenders Pride Whisky		300	150	50				500	Oakengold Bottling	Pernod Recard India Ltd
55	UCW/55	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
56	UCW/56	8/18/2021	Kingfisher Super Strong premium Beer		0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
57	UCW/57	8/18/2021	Kingfisher Super Strong premium Beer		0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
58	UCW/58	8/18/2021	Kingfisher Super Strong premium Beer		0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
59	UCW/59	8/18/2021	Kingfisher Super Strong premium Beer		0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
60	UCW/60	8/18/2021	Kingfisher Super Strong premium Beer		0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
61	UCW/61	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
62	UCW/62	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
63	UCW/63	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
64	UCW/64	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
65	UCW/65	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
66	UCW/66	8/18/2021	Kingfisher Super Strong premium Beer	0	0	0	0	650	0	0	650	CMJ Breweries Pvt Ltd	United Breweries Ltd
67	UCW/67	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
68	UCW/68	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
69	UCW/69	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
70	UCW/70	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
71	UCW/71	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
72	UCW/72	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
73	UCW/73	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
74	UCW/74	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
75	UCW/75	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
76	UCW/76	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
77	UCW/77	8/18/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
78	UCW/78	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
79	UCW/79	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd

80	UCW/80	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
81	UCW/81	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
82	UCW/82	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
83	UCW/83	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
84	UCW/84	8/19/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
85	UCW/85	8/19/2021	Kingfisher Super Strong premium Beer					0	600		600	CMJ Breweries Pvt Ltd	United Breweries Ltd
86	UCW/86	8/19/2021	Kingfisher Super Strong premium Beer	0	0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
87	UCW/87	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
88	UCW/88	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
89	UCW/89	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
90	UCW/90	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
91	UCW/91	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
92	UCW/92	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
93	UCW/93	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
94	UCW/94	8/19/2021	Kingfisher Super Strong premium Beer		0	0	0	0	600	0	600	CMJ Breweries Pvt Ltd	United Breweries Ltd
95	UCW/95	8/19/2021	Kingfisher Super Premium Lager Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
96	UCW/96	8/19/2021	Kingfisher Super Premium Lager Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
97	UCW/97	8/19/2021	Kingfisher Super Premium Lager Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
98	UCW/98	8/19/2021	Kingfisher Super Premium Lager Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
99	UCW/99	8/19/2021	Kingfisher Super Premium Lager Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
100	UCW/100	8/23/2021	Bira 91 Blonde Summer Lager Beer	0	0	0	0	0	1200	0	1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
101	UCW/101	8/23/2021	Bira 91 Blonde Summer Lager Beer	0	0	0	0	900	0	300	1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
102	UCW/102	8/23/2021	Original bira 91 White	0	0	0	0	0	1200	0	1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
103	UCW/103	8/23/2021	Original bira 91 White						800	400	1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
104	UCW/104	8/23/2021	Original bira 91 White						100		1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
			Original Bira 91 Boom Strong							1100			
105	UCW/105	8/23/2021	Original Bira 91 Boom Strong					1200			1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
106	UCW/106	8/23/2021	Original Bira 91 Boom Strong					200	1000		1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
107	UCW/107	8/23/2021	Bira 91 Gold Wheat Strong Beer						600		1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
			Original Bira 91 Boom Strong						600				
108	UCW/108	8/23/2021	Bira 91 Gold Wheat Strong Beer					1200			1200	B9 beverages Pvt Ltd	B9 beverages Pvt Ltd
109	UCW/109	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
110	UCW/110	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
111	UCW/111	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
112	UCW/112	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.

113	UCW/113	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
114	UCW/114	8/24/2021	Officer Choice Blue		75	175	250				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
115	UCW/115	8/24/2021	OC Prestige Whisky		550	0	0				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
116	UCW/116	8/24/2021	OC Prestige Whisky		550	0	0				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
117	UCW/117	8/24/2021	OC Prestige Whisky		0	550	0				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
118	UCW/118	8/24/2021	OC Prestige Whisky		0	0	550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
119	UCW/119	8/24/2021	OC Prestige Whisky		0	0	550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
120	UCW/120	8/24/2021	OC Prestige Whisky		0	0	550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
121	UCW/121	8/24/2021	Mcd Luxury Whisky		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
122	UCW/122	8/24/2021	Mcd Celebration Rum		75	175	250				500	CMJ Breweries Pvt Ltd	United Spirits Limited
123	UCW/123	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
124	UCW/124	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
125	UCW/125	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
126	UCW/126	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
127	UCW/127	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
128	UCW/128	8/24/2021	Mcd Celebration Rum		150	75	275				500	CMJ Breweries Pvt Ltd	United Spirits Limited
129	UCW/129	8/26/2021	Jim Beam	0	50	0	10				550	Beam Global Spirits & Wine India Pvt. Ltd	Beam Global Spirits & Wine India Pvt. Ltd
			Teachers 50	10	80	30	20						
			Teachers Golden Thristle	0	20	0	0						
			Teachers Highland cream	20	215	50	30						
			Teachers Origin	0	15	0	0						
130	UCW/130	9/6/2021	Mcd Luxury Whisky		0	550	0				550	CMJ Breweries Pvt Ltd	United Spirits Limited
131	UCW/131	9/6/2021	Mcd Luxury Whisky		0	0	550				550	CMJ Breweries Pvt Ltd	United Spirits Limited
132	UCW/132	9/6/2021	Mcd Luxury Whisky		200	100	250				550	CMJ Breweries Pvt Ltd	United Spirits Limited
133	UCW/133	9/6/2021	OC Prestige Whisky		800						800	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
134	UCW/134	9/6/2021	OC Prestige Whisky			550					550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
135	UCW/135	9/6/2021	OC Prestige Whisky				550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.

136	UCW/136	9/6/2021	Officer Choice Blue		550						550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
137	UCW/137	9/6/2021	Officer Choice Blue			550					550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
138	UCW/138	9/6/2021	Officer Choice Blue			550					550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
139	UCW/139	9/6/2021	Officer Choice Blue		0	0	550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
140	UCW/140	9/6/2021	Officer Choice Blue		0	0	550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
141	UCW/141	9/6/2021	Royal Stag Blended Whisky		100	225	225				550	Oakengold Bottling	Pernod Recard India Ltd
142	UCW/142	9/6/2021	Royal Stag Blended Whisky		100	200	250				550	Oakengold Bottling	Pernod Recard India Ltd
143	UCW/143	9/6/2021	Imperial Blue Whisky		10	40	50				550	Oakengold Bottling	Pernod Recard India Ltd
			Royal Stag Blended Whisky		50	300	100						
144	UCW/144	9/6/2021	Royal Stag Blended Whisky		0	425	125				550	Oakengold Bottling	Pernod Recard India Ltd
145	UCW/145	9/6/2021	Royal Stag Blended Whisky		0	550	0				550	Oakengold Bottling	Pernod Recard India Ltd
146	UCW/146	9/6/2021	Imperial Blue Whisky		100	150	270				520	Oakengold Bottling	Pernod Recard India Ltd
147	UCW/147	9/6/2021	Imperial Blue Whisky		50	100	370				520	Oakengold Bottling	Pernod Recard India Ltd
148	UCW/148	9/6/2021	Royal Stag Blended Whisky		0	0	550				550	Oakengold Bottling	Pernod Recard India Ltd
149	UCW/149	9/6/2021	Royal Stag Blended Whisky		0	200	350				550	Oakengold Bottling	Pernod Recard India Ltd
150	UCW/150	9/6/2021	Royal Stag Blended Whisky		400	150	0				550	Oakengold Bottling	Pernod Recard India Ltd
151	UCW/151	9/6/2021	AC Black Pure Grain Whisky		100	200	250				550	Marwet Bottling Industries	Jagajit industries Ltd
152	UCW/152	9/6/2021	Asia 72 Extra Strong Beer					700			700	CMJ Breweries Pvt Ltd	Mohan Meakin Ltd
153	UCW/153	9/6/2021	Old Monk Deluxe Rum (Pet)		200						500	MDH Beverages Pvt. Ltd.	Mohan Meakin Ltd
			Old Monk Very Old Vatted		100	100	100						
154	UCW/154	9/6/2021	Old Monk Very Old Vatted		100	200	220				520		
155	UCW/155	9/10/2021	Blenders Pride Whisky		100	200	220				520	Oakengold Bottling	Pernod Recard India Ltd
156	UCW/156	9/10/2021	Imperial Blue Whisky			550					550	Oakengold Bottling	Pernod Recard India Ltd
157	UCW/157	9/10/2021	Royal Stag Blended Whisky		0	0	550				550	Oakengold Bottling	Pernod Recard India Ltd
158	UCW/158	9/10/2021	Royal Stag Blended Whisky		550						550	Oakengold Bottling	Pernod Recard India Ltd
159	UCW/159	9/10/2021	Royal Stag Blended Whisky		150	200	200				550	Oakengold Bottling	Pernod Recard India Ltd
160	UCW/160	9/10/2021	Royal Stag Blended Whisky		0	0	550				550	Oakengold Bottling	Pernod Recard India Ltd
161	UCW/161	9/10/2021	Royal Stag Blended Whisky			550					550	Oakengold Bottling	Pernod Recard India Ltd
162	UCW/162	9/10/2021	Royal Stag Blended Whisky		550						550	Oakengold Bottling	Pernod Recard India Ltd
163	UCW/163	9/10/2021	Royal Stag Blended Whisky		0	550	0				550	Oakengold Bottling	Pernod Recard India Ltd
164	UCW/164	9/10/2021	Royal Stag Blended Whisky		0	550	0				550	Oakengold Bottling	Pernod Recard India Ltd
165	UCW/165	9/10/2021	Royal Stag Blended Whisky		0	550	0				550	Oakengold Bottling	Pernod Recard India Ltd
166	UCW/166	9/10/2021	Royal Stag Blended Whisky		100	450	0				550	Oakengold Bottling	Pernod Recard India Ltd

167	UCW/167	9/10/2021	Royal Stag Blended Whisky		100	450	0				550	Oakengold Bottling	Pernod Recard India Ltd
168	UCW/168	9/10/2021	Sterling Reserve B-7		150	150	200				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
169	UCW/169	9/10/2021	Sterling Reserve B-7		200	150	150				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
170	UCW/170	9/10/2021	Signature Premium		100	200	200				500	CMJ Breweries Pvt Ltd	United Spirits Limited
171	UCW/171	9/10/2021	Mcd Celebration Rum		150	200	150				500	CMJ Breweries Pvt Ltd	United Spirits Limited
172	UCW/172	9/10/2021	Mcd Celebration Rum		150	150	200				500	CMJ Breweries Pvt Ltd	United Spirits Limited
173	UCW/173	9/10/2021	Mcd Celebration Rum		200	150	150				500	CMJ Breweries Pvt Ltd	United Spirits Limited
174	UCW/174	9/10/2021	Mcd Luxury Whisky		200	200	150				550	CMJ Breweries Pvt Ltd	United Spirits Limited
175	UCW/175	9/10/2021	Mcd Luxury Whisky		0	0	550				550	CMJ Breweries Pvt Ltd	United Spirits Limited
176	UCW/176	6/16/2021	OC Prestige Whisky		200	50	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
177	UCW/177	6/16/2021	OC Prestige Whisky		200	50	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
178	UCW/178	6/16/2021	OC Prestige Whisky		200	50	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
179	UCW/179	6/16/2021	OC Prestige Whisky		200	50	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
180	UCW/180	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
181	UCW/181	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
182	UCW/182	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
183	UCW/183	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
184	UCW/184	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
185	UCW/185	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
186	UCW/186	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
187	UCW/187	6/16/2021	Officer Choice Blue		75	175	300				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
188	UCW/188	6/16/2021	Antiquity Blue		100	75	25				550	CMJ Breweries Pvt Ltd	United Spirits Limited
			Mcd No 1 Deluxe Collection		0	0	100						
			Royal Challenge Whisky		125	50	25						
			Signature Rare		30	15	5						

189	UCW/189	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
190	UCW/190	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
191	UCW/191	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
192	UCW/192	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
193	UCW/193	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
194	UCW/194	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
195	UCW/195	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
196	UCW/196	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
197	UCW/197	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
198	UCW/198	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
199	UCW/199	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
200	UCW/200	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
201	UCW/201	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
202	UCW/202	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
203	UCW/203	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
204	UCW/204	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
205	UCW/205	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
206	UCW/206	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
207	UCW/207	9/17/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
208	UCW/208	9/20/2021	Royal Stag Blended Whisky		100	300	120				520	Oakengold Bottling	Pernod Recard India Ltd
209	UCW/209	9/20/2021	Royal Stag Blended Whisky		70	400	80				550	Oakengold Bottling	Pernod Recard India Ltd
210	UCW/210	9/20/2021	Royal Stag Blended Whisky		50	400	100				550	Oakengold Bottling	Pernod Recard India Ltd
211	UCW/211	9/20/2021	Royal Stag Blended Whisky		100	250	170				520	Oakengold Bottling	Pernod Recard India Ltd
212	UCW/212	9/20/2021	Royal Stag Blended Whisky		100	200	220				520	Oakengold Bottling	Pernod Recard India Ltd
213	UCW/213	9/20/2021	Royal Stag Blended Whisky			550					550	Oakengold Bottling	Pernod Recard India Ltd
214	UCW/214	9/20/2021	Royal Stag Blended Whisky		50	500					550	Oakengold Bottling	Pernod Recard India Ltd
215	UCW/215	9/20/2021	Royal Stag Blended Whisky		50	500					550	Oakengold Bottling	Pernod Recard India Ltd
216	UCW/216	9/20/2021	Royal Stag Blended Whisky		50	400	100				550	Oakengold Bottling	Pernod Recard India Ltd
217	UCW/217	9/20/2021	Royal Stag Blended Whisky		0	0	520				520	Oakengold Bottling	Pernod Recard India Ltd
218	UCW/218	9/20/2021	Royal Stag Blended Whisky		550						550	Oakengold Bottling	Pernod Recard India Ltd
219	UCW/219	9/20/2021	Royal Stag Blended Whisky		550						550	Oakengold Bottling	Pernod Recard India Ltd
220	UCW/220	9/20/2021	Royal Stag Blended Whisky			550					550	Oakengold Bottling	Pernod Recard India Ltd
221	UCW/221	9/20/2021	Royal Stag Blended Whisky		100	420					520	Oakengold Bottling	Pernod Recard India Ltd
222	UCW/222	9/20/2021	Royal Stag Blended Whisky			350	170				520	Oakengold Bottling	Pernod Recard India Ltd
223	UCW/223	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
224	UCW/224	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
225	UCW/225	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
226	UCW/226	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
227	UCW/227	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd

228	UCW/228	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
229	UCW/229	9/20/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
230	UCW/230	9/20/2021	Kingfisher Super Strong premium Beer					650			600	CMJ Breweries Pvt Ltd	United Breweries Ltd
231	UCW/231	9/20/2021	Kingfisher Super Strong premium Beer					650			600	CMJ Breweries Pvt Ltd	United Breweries Ltd
232	UCW/232	9/20/2021	Kingfisher Super Strong premium Beer					650			600	CMJ Breweries Pvt Ltd	United Breweries Ltd
233	UCW/233	9/20/2021	Kingfisher Super Strong premium Beer					650			600	CMJ Breweries Pvt Ltd	United Breweries Ltd
234	UCW/234	9/20/2021	Kingfisher Super Strong premium Beer					650			600	CMJ Breweries Pvt Ltd	United Breweries Ltd
235	UCW/235	9/22/2021	OC Prestige Whisky		450		100				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
236	UCW/236	9/22/2021	OC Prestige Whisky				550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
237	UCW/237	9/22/2021	OC Prestige Whisky				550				550	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
238	UCW/238	9/22/2021	OC Prestige Whisky		200	100	200				500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
239	UCW/239	9/22/2021	OC Prestige Whisky		500						500	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
240	UCW/240	9/22/2021	OC Prestige Whisky	800							800	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
241	UCW/241	9/22/2021	OC Prestige Whisky	800							800	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
242	UCW/242	9/22/2021	OC Prestige Whisky	800							800	North East Bottling	Allied Blenders & Distillers India Pvt. Ltd.
243	UCW/243	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
244	UCW/244	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
245	UCW/245	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
246	UCW/246	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
247	UCW/247	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
248	UCW/248	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
249	UCW/249	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
250	UCW/250	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
251	UCW/251	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
252	UCW/252	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
253	UCW/253	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
254	UCW/254	9/22/2021	Kingfisher Super Strong premium Beer					650			650	CMJ Breweries Pvt Ltd	United Breweries Ltd
255	UCW/255	9/22/2021	Royal Stag Blended Whisky		100	280	140				520	Oakengold Bottling	Pernod Recard India Ltd
256	UCW/256	9/22/2021	Royal Stag Blended Whisky		520						520	Oakengold Bottling	Pernod Recard India Ltd
257	UCW/257	9/22/2021	Royal Stag Blended Whisky		520						520	Oakengold Bottling	Pernod Recard India Ltd
258	UCW/258	9/22/2021	Royal Stag Blended Whisky		210	310					520	Oakengold Bottling	Pernod Recard India Ltd

259	UCW/259	9/22/2021	Royal Stag Blended Whisky		0	440	80				520	Oakengold Bottling	Pernod Recard India Ltd
260	UCW/260	9/22/2021	Royal Stag Blended Whisky		150	150	220				520	Oakengold Bottling	Pernod Recard India Ltd
261	UCW/261	9/22/2021	Blenders Pride Whisky		100	100	150				520	Oakengold Bottling	Pernod Recard India Ltd
			Imperial Blue Whisky		40	100	30						
262	UCW/262	9/22/2021	Director Special		5	5	10				500	CMJ Breweries Pvt Ltd	United Spirits Limited
			Mcd Celebration Rum		100		30						
			Blue Riband Tango		20	30	100						
			Romanav Vodka		50	50	100						
263	UCW/263	9/22/2021	Mcd Celebration Rum		300	100	150				550	CMJ Breweries Pvt Ltd	United Spirits Limited

ANNEXURE – R/6

PRICE LIST OF INDIAN MADE FOREIGN LIQUOR (IMFL) REGISTERED FOR 2021-2022

GENERAL BRAND

Sl. No.	General Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Royal Celebration Special Whisky	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194
2	Royal Celebration Special XXX Rum	750	700.00	-	100.00	10.00	600.00	528.75	1938.75	387.75	2326.50	2.00	2329	194

DELUXE PRESTIGE BRAND

Sl. No.	Deluxe Prestige Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Caravan Prestige Whisky	750	915.00	-	100.00	10.00	810.00	6.88	1841.88	368.38	2210.26	2.00	2212	184
2	Director Special Prestige Whisky	750(P)	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		750(G)	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		375	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	127
		180	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	63
3	Mc. Dowell's No.1 Celebration Matured XXX Rum	750	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	253
		375	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	127
		180	919.90	-	100.00	10.00	810.00	689.96	2529.86	505.97	3035.84	2.00	3038	63
4	Officer's Choice Prestige Whisky	1000	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	338
		750	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	253
		375	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	127
		180	920.00	-	100.00	10.00	810.00	690.00	2530.00	506.00	3036.00	2.00	3038	63
5	Old Monk Very Old Vatted XXX Deluxe Rum (Pet)	750	915.00	-	100.00	10.00	810.00	688.13	2523.13	504.63	3027.75	2.00	3030	252
6	Zino XXX Rum	750	915.00	-	100.00	10.00	810.00	6.88	1841.88	368.38	2210.26	2.00	2212	184

DELUXE PREMIUM BRAND

Sl. No.	Deluxe Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	AC Black Pure Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
2	Doctor's Triple Crown Brandy	750	1112.00	-	100.00	10.00	910.00	799.50	2931.50	586.30	3517.80	2.00	3520	293
		375	1100.00	-	100.00	10.00	910.00	795.00	2915.00	583.00	3498.00	2.00	3500	146
		180	1108.00	-	100.00	10.00	910.00	798.00	2926.00	585.20	3511.20	2.00	3513	73
3	Imperial Blue Superior Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
4	M2 Magic Moments Pure Grain Vodka	750	1217.00	-	100.00	10.00	910.00	838.88	3075.88	615.18	3691.05	2.00	3693	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
5	Mc. Dowell's No.1 Blue Riband, Tango Gin & Orange	750	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	299
		375	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	149
		180	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	75
6	Mc. Dowell's No.1 Reserve Whisky	750	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	308
		375	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	154
		180	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	77
7	Mc. Dowell's No.1 Luxury Premium Whisky	750	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	308
		375	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	154
		180	1219.90	-	100.00	10.00	910.00	839.96	3079.86	615.97	3695.84	2.00	3698	77
8	Officers Choice Blue Pure Grain Whisky	750	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	308
		375	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	154
		180	1219.99	-	100.00	10.00	910.00	840.00	3079.99	616.00	3695.98	2.00	3698	77
9	Old Monk Very Old Vatted XXX	750	1112.00	-	100.00	10.00	910.00	799.50	2931.50	586.30	3517.80	2.00	3520	293

	Rum	375	1100.00	-	100.00	10.00	910.00	795.00	2915.00	583.00	3498.00	2.00	3500	146
		180	1108.00	-	100.00	10.00	910.00	798.00	2926.00	585.20	3511.20	2.00	3513	73
10	Premium Romanov Vodka	750	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	299
		375	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	149
		180	1150.00	-	100.00	10.00	910.00	813.75	2983.75	596.75	3580.50	2.00	3583	75
11	Regal Talons Premium Grain Whisky	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77
12	1965 Spirit of Victory Premium XXX Rum	750	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	308
		375	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	154
		180	1220.00	-	100.00	10.00	910.00	840.00	3080.00	616.00	3696.00	2.00	3698	77

SEMI PREMIUM BRAND

Sl. No.	Semi Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans - port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Bacardi Black Original Classic Premium Crafted Rum	750	1489.32	250.00	-	25.00	1150.00	1092.87	4007.19	801.44	4808.63	2.00	4811	401
		375	1489.32	250.00	-	25.00	1150.00	1092.87	4007.19	801.44	4808.63	2.00	4811	200
		180	1487.86	250.00	-	25.00	1150.00	1092.32	4005.18	801.04	4806.22	2.00	4808	100
2	Bacardi Carta Blanca Classic Superior White Rum	750	2895.92	250.00	-	25.00	1150.00	1620.35	5941.27	1188.25	7129.52	2.00	7132	594
		375	2948.96	250.00	-	25.00	1150.00	1640.24	6014.20	1202.84	7217.03	2.00	7219	301
3	Captain Morgan The Original Rum	750	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	350
		375	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	175
		180	1282.00	-	100.00	10.00	1150.00	953.25	3495.25	699.05	4194.30	2.00	4196	87
4	Magic Moment Remix Chocolate Flavoured Vodka	750	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	452
		375	1860.71	250.00	-	25.00	1150.00	1232.14	4517.85	903.57	5421.42	2.00	5423	226
		180	2003.57	250.00	-	25.00	1150.00	1285.71	4714.28	942.86	5657.14	2.00	5659	118
5	M2 Magic Moments Remix Smooth Flavoured Vodka Green Apple	750	1739.00	-	100.00	10.00	1150.00	1124.63	4123.63	824.73	4948.35	2.00	4950	413
		375	1817.00	-	100.00	10.00	1150.00	1153.88	4230.88	846.18	5077.05	2.00	5079	212
		180	2046.00	-	100.00	10.00	1150.00	1239.75	4545.75	909.15	5454.90	2.00	5457	114
6	Oaken Glow Premium Whisky	750	2855.53	250.00	-	25.00	1150.00	1605.20	5885.73	1177.15	7062.87	2.00	7065	589
		375	2894.49	250.00	-	25.00	1150.00	1619.81	5939.30	1187.86	7127.16	2.00	7129	297
		180	2894.48	250.00	-	25.00	1150.00	1619.81	5939.29	1187.86	7127.14	2.00	7129	149
7	Old Professor Premium Whisky	750	1662.87	250.00	-	25.00	1150.00	1157.95	4245.82	849.16	5094.99	2.00	5097	425
		375	1662.87	250.00	-	25.00	1150.00	1157.95	4245.82	849.16	5094.99	2.00	5097	212
		180	1811.26	250.00	-	25.00	1150.00	1213.60	4449.86	889.97	5339.83	2.00	5342	111
8	Oaksmith International Blended Whisky	750	2022.00	250.00	-	25.00	1150.00	1292.63	4739.63	947.93	5687.55	2.00	5690	474
		375	2188.00	250.00	-	25.00	1150.00	1354.88	4967.88	993.58	5961.45	2.00	5963	248
		180	2064.70	250.00	-	25.00	1150.00	1308.64	4798.34	959.67	5758.01	2.00	5760	120
9	Royal Challenge Finest Premium Whisky	750	1815.00	-	100.00	10.00	1150.00	1153.13	4228.13	845.63	5073.75	2.00	5076	423
		375	1815.00	-	100.00	10.00	1150.00	1153.13	4228.13	845.63	5073.75	2.00	5076	211

		180	1970.00	-	100.00	10.00	1150.00	1211.25	4441.25	888.25	5329.50	2.00	5332	111
10	Royal Stag Barrel Select Whisky	750	2076.31	250.00	-	25.00	1150.00	1312.99	4814.30	962.86	5777.16	2.00	5779	482
		375	2115.27	250.00	-	25.00	1150.00	1327.60	4867.87	973.57	5841.45	2.00	5843	243
		180	2115.26	250.00	-	25.00	1150.00	1327.60	4867.86	973.57	5841.43	2.00	5843	122
11	Royal Green Deluxe Blended Whisky	750	1661.00	250.00	-	25.00	1150.00	1157.25	4243.25	848.65	5091.90	2.00	5094	424
		375	1657.80	250.00	-	25.00	1150.00	1156.05	4238.85	847.77	5086.62	2.00	5089	212
		180	1784.30	250.00	-	25.00	1150.00	1203.49	4412.79	882.56	5295.35	2.00	5297	110
12	Royal Stag Blended Whisky	750	1600.68	-	100.00	10.00	1150.00	1072.76	3933.44	786.69	4720.12	2.00	4722	394
		375	1604.15	-	100.00	10.00	1150.00	1074.06	3938.21	787.64	4725.85	2.00	4728	197
		180	1611.16	-	100.00	10.00	1150.00	1076.69	3947.85	789.57	4737.41	2.00	4739	99
13	Sterling Reserve B7 Rare Blended Whisky	750	1596.97	-	100.00	10.00	1150.00	1071.36	3928.33	785.67	4714.00	2.00	4716	393
		375	1596.89	-	100.00	10.00	1150.00	1071.33	3928.22	785.64	4713.87	2.00	4716	196
		180	1596.95	-	100.00	10.00	1150.00	1071.36	3928.31	785.66	4713.97	2.00	4716	98
14	Solan Number One Black Rare and Premium Whisky	750	1590.00	-	100.00	10.00	1150.00	1068.75	3918.75	783.75	4702.50	2.00	4705	392
		375	1590.00	-	100.00	10.00	1150.00	1068.75	3918.75	783.75	4702.50	2.00	4705	196
		180	1580.00	-	100.00	10.00	1150.00	1065.00	3905.00	781.00	4686.00	2.00	4688	98
15	8PM Premium Black Whisky	750	1601.00	-	100.00	10.00	1150.00	1072.88	3933.88	786.78	4720.65	2.00	4723	394
		375	1604.00	-	100.00	10.00	1150.00	1074.00	3938.00	787.60	4725.60	2.00	4728	197
		180	1611.00	-	100.00	10.00	1150.00	1076.63	3947.63	789.53	4737.15	2.00	4739	99

PREMIUM BRAND

Sl. No.	Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Antiquity Blue Ultra Premium Whisky	750	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	751
		375	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	375
		180	4000.00	-	100.00	10.00	1350.00	2047.50	7507.50	1501.50	9009.00	2.00	9011	188
2	Bacardi Limon Classic Original Citrus Rum	750	3110.71	250.00	-	25.00	1350.00	1775.89	6511.60	1302.32	7813.92	2.00	7816	651
		180	3146.43	250.00	-	25.00	1350.00	1789.29	6560.72	1312.14	7872.86	2.00	7875	164
3	Bacardi Carta Blanca Classic Superior White Rum	180	3144.44	250.00	-	25.00	1350.00	1788.54	6557.98	1311.60	7869.58	2.00	7872	164
4	Blenders Pride Select Premium Whisky	750	3303.57	250.00	-	25.00	1350.00	1848.21	6776.78	1355.36	8132.14	2.00	8134	678
		375	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	344
		180	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	172
5	Blenders Pride Reserve Collection Whisky	750	3863.32	250.00	-	25.00	1350.00	2058.12	7546.44	1509.29	9055.73	2.00	9058	755
		375	3997.99	250.00	-	25.00	1350.00	2108.62	7731.61	1546.32	9277.93	2.00	9280	387
		180	3998.00	250.00	-	25.00	1350.00	2108.63	7731.63	1546.33	9277.95	2.00	9280	193
6	Greater Than London Dry Gin	750	3992.06	250.00	-	25.00	1350.00	2106.40	7723.46	1544.69	9268.15	2.00	9270	773
7	Morpheus XO Blended Premium Brandy	750	3125.00	250.00	-	25.00	1350.00	1781.25	6531.25	1306.25	7837.50	2.00	7840	653
		375	3161.00	250.00	-	25.00	1350.00	1794.75	6580.75	1316.15	7896.90	2.00	7899	329
		180	3175.00	250.00	-	25.00	1350.00	1800.00	6600.00	1320.00	7920.00	2.00	7922	165
8	Minister's Reserve Whisky	750	3300.00	250.00	-	25.00	1350.00	1846.88	6771.88	1354.38	8126.25	2.00	8128	677
		375	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	344
		180	3375.00	250.00	-	25.00	1350.00	1875.00	6875.00	1375.00	8250.00	2.00	8252	172
9	Signature Rare Aged Whisky	750	3010.00	-	100.00	10.00	1350.00	1676.25	6146.25	1229.25	7375.50	2.00	7378	615
		375	3010.00	-	100.00	10.00	1350.00	1676.25	6146.25	1229.25	7375.50	2.00	7378	307
		180	3160.00	-	100.00	10.00	1350.00	1732.50	6352.50	1270.50	7623.00	2.00	7625	159
10	Signature Premier Grain Whisky	750	3468.59	-	100.00	10.00	1350.00	1848.22	6776.81	1355.36	8132.17	2.00	8134	678

		375	3540.03	-	100.00	10.00	1350.00	1875.01	6875.04	1375.01	8250.05	2.00	8252	344
		180	3540.14	-	100.00	10.00	1350.00	1875.05	6875.19	1375.04	8250.23	2.00	8252	172
11	Sterling Reserve B10 Premium Blended Whisky	750	3232.90	-	100.00	10.00	1350.00	1759.84	6452.74	1290.55	7743.29	2.00	7745	645
		375	3269.20	-	100.00	10.00	1350.00	1773.45	6502.65	1300.53	7803.18	2.00	7805	325
		180	3282.90	-	100.00	10.00	1350.00	1778.59	6521.49	1304.30	7825.79	2.00	7828	163
12	Smirnoff Green Apple Triple Distilled Vodka	750	3632.16	250.00	-	25.00	1350.00	1971.44	7228.60	1445.72	8674.31	2.00	8676	723
		180	3638.14	250.00	-	25.00	1350.00	1973.68	7236.82	1447.36	8684.18	2.00	8686	181
13	Smirnoff Triple Distilled Vodka	750	3122.78	250.00	-	25.00	1350.00	1780.42	6528.20	1305.64	7833.84	2.00	7836	653
		375	3163.64	250.00	-	25.00	1350.00	1795.74	6584.38	1316.88	7901.26	2.00	7903	329
		180	3170.64	250.00	-	25.00	1350.00	1798.37	6594.01	1318.80	7912.81	2.00	7915	165
14	Oaksmith Gold International Blended Whisky	750	3825.83	250.00	-	25.00	1350.00	2044.06	7494.89	1498.98	8993.87	2.00	8996	750
		375	3901.06	250.00	-	25.00	1350.00	2072.27	7598.33	1519.67	9118.00	2.00	9120	380
		180	3755.61	250.00	-	25.00	1350.00	2017.73	7398.34	1479.67	8878.01	2.00	8880	185

SUPER PREMIUM BRAND

Sl: No.	Super Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	100 Pipers Blended Scotch Whisky Aged 12 Years	750	13608.37	250.00	-	25.00	1660.22	5828.85	21372.44	4274.49	25646.92	2.00	25649	2137
2	100 Pipers Deluxe Blended Scotch Whisky	750	8984.10	250.00	-	25.00	1550.00	4053.41	14862.51	2972.50	17835.02	2.00	17837	1486
		375	8984.10	250.00	-	25.00	1550.00	4053.41	14862.51	2972.50	17835.02	2.00	17837	743
		180	8984.09	250.00	-	25.00	1550.00	4053.41	14862.50	2972.50	17835.00	2.00	17837	372
3	Amrut Amalgam Peated Malt Whisky	750	22036.54	250.00	-	25.00	2688.46	9375.00	34375.00	6875.00	41250.00	2.00	41252	3438
4	Amrut Amalgam Malt Whisky	750	20763.31	250.00	-	25.00	2533.12	8839.29	32410.72	6482.14	38892.86	2.00	38895	3241
5	Amrut Fusion Single Malt Whisky	750	24901.32	250.00	-	25.00	3037.96	10580.36	38794.64	7758.93	46553.56	2.00	46556	3880
6	Black & White Blended Scotch Whisky	750	8983.69	250.00	-	25.00	1550.00	4053.26	14861.95	2972.39	17834.34	2.00	17836	1486
		180	9032.18	250.00	-	25.00	1550.00	4071.44	14928.62	2985.72	17914.35	2.00	17916	373
7	Black Dog Triple Gold Reserve Blended Scotch Whisky	750	13611.98	250.00	-	25.00	1661.00	5830.49	21378.47	4275.69	25654.17	2.00	25656	2138
		375	13611.98	250.00	-	25.00	1661.00	5830.49	21378.47	4275.69	25654.17	2.00	25656	1069
		180	13378.84	250.00	-	25.00	1632.00	5732.19	21018.03	4203.61	25221.64	2.00	25224	525
8	Dewar's White Label Blended Scotch Whisky Classic	750	11711.36	250.00	-	25.00	1550.00	5076.14	18612.50	3722.50	22334.99	2.00	22337	1861
9	Jim Beam Kentucky Straight Bourbon Whiskey	750	10046.75	250.00	-	25.00	1550.00	4451.91	16323.66	3264.73	19588.39	2.00	19590	1633
		180	10342.67	250.00	-	25.00	1550.00	4562.88	16730.55	3346.11	20076.66	2.00	20079	418
10	Ma Qintosh Silver Edition Whisky	750	5317.86	250.00	-	25.00	1550.00	2678.57	9821.43	1964.29	11785.72	2.00	11788	982
11	Something Special Specially Selected Blended Scotch Whisky	750	10152.92	250.00	-	25.00	1550.00	4491.72	16469.64	3293.93	19763.57	2.00	19766	1647
12	Teachers Origin Blended Scotch Whisky	750	14228.49	250.00	-	25.00	1735.88	6089.76	22329.13	4465.83	26794.96	2.00	26797	2233
13	Teachers 50 Blended Scotch Whisky	1000	12351.69	250.00	-	25.00	1550.00	5316.26	19492.95	3898.59	23391.54	2.00	23394	2599
		750	13027.54	250.00	-	25.00	1589.36	5584.46	20476.36	4095.27	24571.64	2.00	24574	2048

		375	13322.93	250.00	-	25.00	1625.40	5708.75	20932.08	4186.42	25118.49	2.00	25120	1047
		180	13630.59	250.00	-	25.00	1662.50	5838.03	21406.12	4281.22	25687.35	2.00	25689	535
14	Teachers Highland Cream Blended Scotch Whisky	1000	8085.49	250.00	-	25.00	1550.00	3716.43	13626.92	2725.38	16352.31	2.00	16354	1817
		750	8126.54	250.00	-	25.00	1550.00	3731.83	13683.37	2736.67	16420.04	2.00	16422	1369
		375	8821.02	250.00	-	25.00	1550.00	3992.26	14638.28	2927.66	17565.93	2.00	17568	732
		180	9118.94	250.00	-	25.00	1550.00	4103.98	15047.92	3009.58	18057.50	2.00	18060	376
15	Teachers Golden Thistle Blended Scotch Whisky	750	16515.84	250.00	-	25.00	2014.93	7052.16	25857.93	5171.59	31029.52	2.00	31032	2586
16	VAT 69 Blended Scotch Whisky	750	8206.33	250.00	-	25.00	1550.00	3761.75	13793.08	2758.62	16551.69	2.00	16554	1379
		375	8206.11	250.00	-	25.00	1550.00	3761.67	13792.78	2758.56	16551.33	2.00	16553	690
		180	8354.38	250.00	-	25.00	1550.00	3817.27	13996.65	2799.33	16795.98	2.00	16798	350
17	William Lawson's Blended Scotch Whisky Classic	750	6810.32	250.00	-	25.00	1550.00	3238.25	11873.57	2374.71	14248.28	2.00	14250	1188
		375	6895.12	250.00	-	25.00	1550.00	3270.05	11990.17	2398.03	14388.20	2.00	14390	600
		180	7330.77	250.00	-	25.00	1550.00	3433.41	12589.18	2517.84	15107.02	2.00	15109	315

LIST OF BIO LIQUOR/WINE/BEER REGISTERED FOR 2021-2022

BIO (LIQUOR)

Sl. No.	BIO (LIQUOR)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Absolut Vodka	750	12010.50	250.00	-	25.00	1000.00	4982.06	18267.56	3653.51	21921.08	2.00	21923	1827
2	Ballantines Finest Blended Scotch Whisky	750	12010.50	250.00	-	25.00	1000.00	4982.06	18267.56	3653.51	21921.08	2.00	21923	1827
3	Bombay Sapphire Gin	750	15058.00	250.00	-	25.00	1000.00	6124.88	22457.88	4491.58	26949.45	2.00	26951	2246
4	Bowmore Islay Single Malt Scotch Whisky Aged 12 Years	700 6 Bots	20462.00	250.00	-	25.00	1000.00	8151.38	29888.38	5977.68	35866.05	2.00	35868	5978
5	Chivas Regal Blended Scotch Whisky Aged 12 Years	750	28231.76	250.00	-	25.00	1000.00	11065.04	40571.80	8114.36	48686.15	2.00	48688	4057
6	Chivas Regal Blended Scotch Whisky Aged 18 years	750 (6 bots)	31160.31	250.00	-	25.00	1000.00	12163.24	44598.55	8919.71	53518.26	2.00	53520	8920
7	Dewar's Blended Scotch Whisky Aged 12 years	750	23726.00	250.00	-	25.00	1000.00	9375.38	34376.38	6875.28	41251.65	2.00	41254	3438
8	Dewar's Blended Scotch Whisky Aged 15 years	750 (6 bots)	14928.01	250.00	-	25.00	1000.00	6076.13	22279.14	4455.83	26734.97	3.00	26738	4456
9	Grants Triple Wood Blended Scotch Whisky	750	11229.00	250.00	-	25.00	1000.00	4689.00	17193.00	3438.60	20631.60	2.00	20634	1719
10	Glenfiddich Single Malt Scotch Whisky Aged 18 Years	700 12 Bots	72828.00	250.00	-	25.00	1000.00	27788.63	101891.63	20378.33	122269.95	2.00	122272	10189
11	Glenfiddich Single Malt Scotch Whisky Aged 12 Years	700 12 Bots	40791.00	250.00	-	25.00	1000.00	15774.75	57840.75	11568.15	69408.90	2.00	69411	5784
12	Glenfiddich Single Malt Scotch Whisky Our Solera Fifteen	700 12 Bots	57009.00	250.00	-	25.00	1000.00	21856.50	80140.50	16028.10	96168.60	2.00	96171	8014

13	Glenfiddich Single Malt Scotch Whisky Our Original Twelve	700 12 Bots	39752.00	250.00	-	25.00	1000.00	15385.13	56412.13	11282.43	67694.55	2.00	67697	5641
14	Grey Goose Original Vodka	750 (6 bots)	16465.00	250.00	-	25.00	1000.00	6652.50	24392.50	4878.50	29271.00	2.00	29273	4879
15	Highland Queen Blended Scotch Whisky	700	10920.00	250.00	-	25.00	1000.00	4573.13	16768.13	3353.63	20121.75	2.00	20124	1677
16	Jameson Triple Distilled Irish Whiskey	750	16225.00	250.00	-	25.00	1000.00	6562.50	24062.50	4812.50	28875.00	2.00	28877	2406
17	Jagermeister Herbal Liqueur	750	25869.00	250.00	-	25.00	1000.00	10179.00	37323.00	7464.60	44787.60	2.00	44790	3732
18	Jack Daniel's Gentleman Jack Tennessee Whiskey	750	31650.00	250.00	-	25.00	1000.00	12346.88	45271.88	9054.38	54326.25	2.00	54328	4527
19	Jack Daniel's Tennessee Honey Liqueur	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
20	Jack Daniel's Tennessee Fire Liqueur	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
21	Jack Daniel's Old No.7 Tennessee Whiskey	750	24438.00	250.00	-	25.00	1000.00	9642.38	35355.38	7071.08	42426.45	2.00	42428	3536
		375	27289.00	250.00	-	25.00	1000.00	10711.50	39275.50	7855.10	47130.60	2.00	47133	1964
		200	13862.00	250.00	-	25.00	1000.00	5676.38	20813.38	4162.68	24976.05	2.00	24978	1041
22	Jim Beam Black Extra Aged Bourbon Whiskey	750	25567.00	250.00	-	25.00	1000.00	10065.75	36907.75	7381.55	44289.30	2.00	44291	3691
23	Johnnie Walker Black Label Blended Scotch Whsiky	750	26716.90	250.00	-	25.00	1000.00	10496.96	38488.86	7697.77	46186.64	2.00	46189	3849
24	Johnnie Walker Red Label Blended Scotch Whsiky	750	11228.98	250.00	-	25.00	1000.00	4688.99	17192.97	3438.59	20631.57	2.00	20634	1719
25	Johnnie Walker Blue Label Blended Scotch Whsiky	750 (6 bts.)	74000.00	250.00	-	25.00	1000.00	28228.13	103503.13	20700.63	124203.75	2.00	124206	20701
26	Johnnie Walker Double Black Blended Scotch Whisky	750 (6 bts.)	14798.00	250.00	-	25.00	1000.00	6027.38	22100.38	4420.08	26520.45	2.00	26522	4420
27	La Chica Tequila Blanco	700	13725.00	250.00	-	25.00	1000.00	5625.00	20625.00	4125.00	24750.00	2.00	24752	2063

28	Laphroaig Islay Single Malt Scotch Whisky Select	750 (6 bts.)	21549.00	250.00	-	25.00	1000.00	8559.00	31383.00	6276.60	37659.60	2.00	37662	6277
29	Monkey Shoulder The Original Blended Malt Scotch Whisky	700 6 Bots	15064.00	250.00	-	25.00	1000.00	6127.13	22466.13	4493.23	26959.35	2.00	26961	4494
30	Napoleon Pure Grape Brandy VSOP	750	13008.00	250.00	-	25.00	1000.00	5356.13	19639.13	3927.83	23566.95	2.00	23569	1964
33	Remy Martin Fine Champagne VSOP Cognac	700 12 Bots	58759.00	250.00	-	25.00	1000.00	22512.75	82546.75	16509.35	99056.10	2.00	99058	8255
34	Royal Salute Blended Scotch Whisky Aged 21 years	700 6 Bots	71715.34	250.00	-	25.00	1000.00	27371.38	100361.72	20072.34	120434.06	2.00	120436	20073
35	Roku Gin	700 6 Bots	19436.00	250.00	-	25.00	1000.00	7766.63	28477.63	5695.53	34173.15	2.00	34175	5696
36	Suntory Whisky Toki	700 6 Bots	15387.00	250.00	-	25.00	1000.00	6248.25	22910.25	4582.05	27492.30	2.00	27494	4582
37	Tequila Silver Casco Viejo	750	13725.00	250.00	-	25.00	1000.00	5625.00	20625.00	4125.00	24750.00	2.00	24752	2063
38	The Ardmore Highland Single Malt Scotch Whisky	700 6 Bots	14019.00	250.00	-	25.00	1000.00	5735.25	21029.25	4205.85	25235.10	2.00	25237	4206
39	The Glenlivet Single Malt Scotch Whisky	750	32938.55	250.00	-	25.00	1000.00	12830.08	47043.63	9408.73	56452.36	2.00	56454	4705

BIO (WINE)

Sl. No.	BIO (WINE)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retailed Price per case (12+13)	Maximum Retailed Price per bottle
1	Carlo Rossi California White Wine	750	10148.49	250.00	-	25.00	1000.00	4283.81	15707.30	3141.46	18848.76	2.00	18851	1571
2	Carlo Rossi California Red Wine	750	10148.49	250.00	-	25.00	1000.00	4283.81	15707.30	3141.46	18848.76	2.00	18851	1571
3	Charles Roux Sparkling Wine	750	15010.00	250.00	-	25.00	1000.00	6106.88	22391.88	4478.38	26870.25	2.00	26872	2239
4	Hardy's Stamp of Australia Cabernet Merlot Red Wine	750	10870.00	250.00	-	25.00	1000.00	4554.38	16699.38	3339.88	20039.25	2.00	20041	1670
5	Hardy's Stamp of Australia Cabernet Merlot Red Wine	750	10870.00	250.00	-	25.00	1000.00	4554.38	16699.38	3339.88	20039.25	2.00	20041	1670
6	Jacob's Creek Classic Merlot Wine	750	10353.66	250.00	-	25.00	1000.00	4360.75	15989.41	3197.88	19187.29	2.00	19189	1599
7	Jacob's Creek Classic Sauvignon Blanc Wine	750	10353.66	250.00	-	25.00	1000.00	4360.75	15989.41	3197.88	19187.29	2.00	19189	1599
8	JP Chenet Chardonnay White Wine	750	11364.00	250.00	-	25.00	1000.00	4739.63	17378.63	3475.73	20854.35	2.00	20856	1738
9	JP Chenet Merlot Red Wine	750	11364.00	250.00	-	25.00	1000.00	4739.63	17378.63	3475.73	20854.35	2.00	20856	1738
10	Le Grand Noir Chardonnay White Wine	750	12537.00	250.00	-	25.00	1000.00	5179.50	18991.50	3798.30	22789.80	2.00	22792	1899
11	Le Grand Noir Pinot Noir Red Wine	750	12537.00	250.00	-	25.00	1000.00	5179.50	18991.50	3798.30	22789.80	2.00	22792	1899
12	Riunite Lambrusco Emilia Red Wine	750	10154.00	250.00	-	25.00	1000.00	4285.88	15714.88	3142.98	18857.85	2.00	18860	1572
13	Senorita Merlot Wine	750	9080.00	250.00	-	25.00	1000.00	3883.13	14238.13	2847.63	17085.75	2.00	17088	1424
14	Senorita Chardonnay Wine	750	9080.00	250.00	-	25.00	1000.00	3883.13	14238.13	2847.63	17085.75	2.00	17088	1424
15	Two Oceans Shiraz Red Wine	750	11584.00	250.00	-	25.00	1000.00	4822.13	17681.13	3536.23	21217.35	2.00	21219	1768
16	Two Oceans Chardonnay White Wine	750	11584.00	250.00	-	25.00	1000.00	4822.13	17681.13	3536.23	21217.35	2.00	21219	1768

BIO (BEER)

Sl. No.	BIO (BEER)	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retailed Price per case (12+13)	Maximum Retailed Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Corona Extra Beer	355	2296.36	250.00	-	25.00	500.00	1151.76	4223.12	844.62	5067.74	2.00	5070	211
2	Hoegaarden Wheat Beer	330	2296.43	250.00	-	25.00	500.00	1151.79	4223.22	844.64	5067.86	2.00	5070	211

WINE

Sl. No.	WINE	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Amora Red Wine	750	3473.57	250.00	-	25.00	180.00	1473.21	5401.78	1080.36	6482.14	2.00	6484	540
2	Amora White Wine	750	3473.57	250.00	-	25.00	180.00	1473.21	5401.78	1080.36	6482.14	2.00	6484	540
3	Crystal Red Port Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
4	Dia White Wine Sparkler	750	3471.77	250.00	-	25.00	180.00	1472.54	5399.31	1079.86	6479.17	2.00	6481	540
		330	3544.16	250.00	-	25.00	180.00	1499.69	5498.85	1099.77	6598.61	2.00	6601	275
5	Dia Red Wine Sparkler	750	3471.77	250.00	-	25.00	180.00	1472.54	5399.31	1079.86	6479.17	2.00	6481	540
		330	3544.16	250.00	-	25.00	180.00	1499.69	5498.85	1099.77	6598.61	2.00	6601	275
6	Fratelli Wines Classic Shiraz	750	5779.53	250.00	-	25.00	231.18	2357.14	8642.85	1728.57	10371.42	2.00	10373	864
		375	5916.89	250.00	-	25.00	236.68	2410.71	8839.28	1767.86	10607.14	2.00	10609	442
7	Fratelli Wines Classic Chenin	750	5779.53	250.00	-	25.00	231.18	2357.14	8642.85	1728.57	10371.42	2.00	10373	864
		375	5916.89	250.00	-	25.00	236.68	2410.71	8839.28	1767.86	10607.14	2.00	10609	442
8	Fratelli Wines Classic Merlot	750	6603.71	250.00	-	25.00	264.15	2678.57	9821.43	1964.29	11785.72	2.00	11788	982
9	Fratelli Wines Shiraz Rose	750	6028.12	250.00	-	25.00	241.12	2454.09	8998.33	1799.67	10798.00	2.00	10800	900
10	Four Seasons Barrique Reserve Oak Aged Shiraz	750	7634.29	250.00	-	25.00	305.00	3080.36	11294.65	2258.93	13553.58	2.00	13556	1130
11	Four Seasons Shiraz Red Wine	750	4938.57	250.00	-	25.00	198.00	2029.34	7440.91	1488.18	8929.09	2.00	8931	744
		375	5760.71	250.00	-	25.00	230.00	2349.64	8615.35	1723.07	10338.42	2.00	10340	431
12	Four Seasons Chenin Blanc White Wine	750	4130.71	250.00	-	25.00	180.00	1719.64	6305.35	1261.07	7566.42	2.00	7568	631
		375	4949.57	250.00	-	25.00	198.00	2033.46	7456.03	1491.21	8947.24	2.00	8949	373
13	Grover's La Reserve Red Wine	750	7667.43	250.00	-	25.00	306.70	3093.42	11342.55	2268.51	13611.06	2.00	13613	1134
14	Grover's Sauvingon Blanc Art Collection White Wine	750	5227.59	250.00	-	25.00	209.10	2141.88	7853.57	1570.71	9424.29	2.00	9426	786
15	Grover's Shiraz Art Collection Red Wine	750	5608.82	250.00	-	25.00	224.35	2290.56	8398.73	1679.75	10078.48	2.00	10080	840

16	Golconda Premium Sweet Red Wine	750	1902.14	250.00	-	25.00	180.00	883.93	3241.07	648.21	3889.28	2.00	3891	324
17	Kyra Premium Red Wine	750	3474.00	250.00	-	25.00	180.00	1473.38	5402.38	1080.48	6482.85	2.00	6485	540
		375	3545.00	250.00	-	25.00	180.00	1500.00	5500.00	1100.00	6600.00	2.00	6602	275
18	Kyra Premium White Wine	750	3474.00	250.00	-	25.00	180.00	1473.38	5402.38	1080.48	6482.85	2.00	6485	540
		375	3545.00	250.00	-	25.00	180.00	1500.00	5500.00	1100.00	6600.00	2.00	6602	275
19	Noi Sparkling	750	9008.00	250.00	-	25.00	360.32	3616.25	13259.57	2651.91	15911.48	2.00	15913	1326
20	Noi Spritzer Classico	250	1759.30	250.00	-	25.00	180.00	830.36	3044.66	608.93	3653.60	2.00	3656	152
21	Raven Red Wine	750	3544.25	250.00	-	25.00	180.00	1499.72	5498.97	1099.79	6598.76	2.00	6601	550
22	Rock Climber Crafted Wine Cooler Extra Strong	330	1580.15	250.00	-	25.00	180.00	763.18	2798.33	559.67	3358.00	2.00	3360	140
23	Rock Climber Crafted Wine Cooler Super Strong	330	1580.15	250.00	-	25.00	180.00	763.18	2798.33	559.67	3358.00	2.00	3360	140
24	Rock Climber Crafted Wine Cooler Reserve	330	1725.61	250.00	-	25.00	180.00	817.73	2998.34	599.67	3598.01	2.00	3600	150
25	Rock Climber Crafted Wine Cooler Elite	330	1725.61	250.00	-	25.00	180.00	817.73	2998.34	599.67	3598.01	2.00	3600	150
26	Rock Climber Crafted Wine Cooler Maxx	330	1434.70	250.00	-	25.00	180.00	708.64	2598.34	519.67	3118.01	2.00	3120	130
27	Santa Cruz Port Wine	750	2045.00	250.00	-	25.00	180.00	937.50	3437.50	687.50	4125.00	2.00	4127	344
		375	2402.14	250.00	-	25.00	180.00	1071.43	3928.57	785.71	4714.28	2.00	4716	197
28	San Andre Vinho Porto Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
29	Santa Barbara Port Wine	750	1424.00	-	100.00	10.00	180.00	642.75	2356.75	471.35	2828.10	2.00	2830	236
		375	1422.00	-	100.00	10.00	180.00	642.00	2354.00	470.80	2824.80	2.00	2827	118
30	Sidus Premium Port Wine	750	2759.29	250.00	-	25.00	180.00	1205.36	4419.65	883.93	5303.58	2.00	5306	442
		375	2830.72	250.00	-	25.00	180.00	1232.15	4517.87	903.57	5421.44	2.00	5423	226
		180	2973.57	250.00	-	25.00	180.00	1285.71	4714.28	942.86	5657.14	2.00	5659	118
31	Sula Brut Tropicale Cremant De Nashik	750	10312.74	250.00	-	25.00	412.50	4125.09	15125.33	3025.07	18150.40	2.00	18152	1513
32	Sula Vineyards Zinfandel Rose	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786

33	Sula Vineyards Shiraz Cabernet	750	6263.36	250.00	-	25.00	250.53	2545.83	9334.72	1866.94	11201.67	2.00	11204	934
34	Sula Seco Methode Clasique	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786
35	Sula Vineyards Chenin Blanc	750	5227.79	250.00	-	25.00	209.11	2141.96	7853.86	1570.77	9424.64	2.00	9427	786
36	Tilt Red	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
37	Tilt White	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
38	Tilt Bubbly Rose	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
39	Tilt Bubbly	250	2045.01	250.00	-	25.00	180.00	937.50	3437.51	687.50	4125.02	2.00	4127	172
40	Zum Zin Peach Wine	750	2759.28	250.00	-	25.00	180.00	1205.36	4419.64	883.93	5303.56	2.00	5306	442
		375	2975.28	250.00	-	25.00	180.00	1286.36	4716.64	943.33	5659.96	2.00	5662	236
41	Zinzi White Wine	750	2687.86	250.00	-	25.00	180.00	1178.57	4321.43	864.29	5185.72	2.00	5188	432
		375	3187.86	250.00	-	25.00	180.00	1366.07	5008.93	1001.79	6010.72	2.00	6013	251
42	Zinzi Red Wine	750	2687.86	250.00	-	25.00	180.00	1178.57	4321.43	864.29	5185.72	2.00	5188	432
		375	3187.86	250.00	-	25.00	180.00	1366.07	5008.93	1001.79	6010.72	2.00	6013	251

BEER

Sl. No.	BEER	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT (37.5%)	TOTAL	Profit Margin (@ 20%)	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Asia 72 Extra Strong Lager Beer	650	525.00	-	50.00	10.00	131.25	268.59	984.84	196.97	1181.81	2.00	1184	99
		330	614.00	-	50.00	10.00	153.50	310.31	1137.81	227.56	1365.38	2.00	1367	57
2	Asia 72 Premium Extra Strong Lager Beer	650	558.00	150.00	-	25.00	139.50	327.19	1199.69	239.94	1439.63	2.00	1442	120
		500	850.00	175.00	-	25.00	212.50	473.44	1735.94	347.19	2083.13	2.00	2085	87
3	Beck's Ice Superior Strength Beer	650	517.14	150.00	-	25.00	129.29	308.03	1129.46	225.89	1355.35	2.00	1357	113
		500	827.63	175.00	-	25.00	206.91	462.95	1697.49	339.50	2036.99	2.00	2039	85
4	Beck's Ice Superior Strength Beer	650	517.14	150.00	-	25.00	129.29	308.03	1129.46	225.89	1355.35	2.00	1357	113
		500	827.63	175.00	-	25.00	206.91	462.95	1697.49	339.50	2036.99	2.00	2039	85
5	Budweiser Premium King of Beers	650	760.87	150.00	-	25.00	114.13	393.75	1443.75	288.75	1732.50	2.00	1735	145
		500	1316.77	175.00	-	25.00	197.52	642.86	2357.15	471.43	2828.58	2.00	2831	118
		330	1003.11	150.00	-	25.00	150.47	498.22	1826.80	365.36	2192.16	2.00	2194	91
6	Budweiser Magnum Beer	650	816.00	150.00	-	25.00	204.00	448.13	1643.13	328.63	1971.75	2.00	1974	164
		500	1394.44	175.00	-	25.00	348.610	728.64	2671.69	534.34	3206.03	2.00	3208	134
		330	934.29	150.00	-	25.00	233.570	503.57	1846.43	369.29	2215.72	2.00	2218	92
7	Breezer Classic Blue Berry	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
8	Breezer Classic Cranberry	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
9	Breezer Classic Jamaican Passion	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
10	Breezer Classic Orange	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
11	Breezer Classic Black Berry Crush	275	829.19	150.00	-	25.00	124.38	423.21	1551.78	310.36	1862.14	2.00	1864	78
12	Bira 91 Blonde Summer Lager Beer	650	762.17	150.00	-	25.00	114.32	394.31	1445.80	289.16	1734.96	2.00	1737	145
		500	1309.31	175.00	-	25.00	196.40	639.64	2345.35	469.07	2814.42	2.00	2816	117
		330	992.38	150.00	-	25.00	148.86	493.59	1809.83	361.97	2171.80	2.00	2174	91
13	Bira 91 Gold Wheat Strong Beer	650	813.19	150.00	-	25.00	203.30	446.81	1638.30	327.66	1965.96	2.00	1968	164
		500	1385.20	175.00	-	25.00	346.30	724.31	2655.81	531.16	3186.98	2.00	3189	133
14	He-man 9000 Premium Strong Beer	650	515.00	-	50.00	10.00	128.75	263.91	967.66	193.53	1161.19	2.00	1163	97
15	He-man 9000 Ultra Super Strong Beer	500	714.00	-	75.00	10.00	178.50	366.56	1344.06	268.81	1612.88	2.00	1615	67
16	Haywards 5000 Premium Strong Beer	650	482.85	150.00	-	25.00	120.71	291.96	1070.52	214.10	1284.62	2.00	1287	107
		500	834.28	175.00	-	25.00	208.57	466.07	1708.92	341.78	2050.70	2.00	2053	86

17	Kingfisher Super Premium Lager Beer	650	538.00	-	50.00	10.00	80.70	254.51	933.21	186.64	1119.86	2.00	1122	93
		500	983.00	-	75.00	10.00	147.45	455.79	1671.24	334.25	2005.49	2.00	2007	84
18	Kingfisher Strong Super Premium Beer	650	524.00	-	50.00	10.00	131.00	268.13	983.13	196.63	1179.75	2.00	1182	98
		500	965.00	-	75.00	10.00	241.25	484.22	1775.47	355.09	2130.56	2.00	2133	89
19	Magpie Opus Royal Strong Beer	650	750.00	-	50.00	10.00	187.50	3.74	1001.24	200.25	1201.49	2.00	1203	100
		500	1322.00	-	75.00	10.00	330.50	6.52	1744.02	348.80	2092.82	2.00	2095	87
		330	845.00	-	50.00	10.00	211.25	4.19	1120.44	224.09	1344.52	2.00	1347	56
20	Meakin 10000 Super Strong Beer	650	478.00	-	50.00	10.00	119.50	246.56	904.06	180.81	1084.88	2.00	1087	91
21	Nutcracker 9000 Premium Strong Beer	500	1048.00	-	75.00	10.00	262.00	5.23	1400.23	280.05	1680.28	2.00	1682	70
22	Nutcracker 9000 Premium Premium Strong Beer	500	1207.00	-	75.00	10.00	301.75	5.98	1599.73	319.95	1919.67	2.00	1922	80
23	Original Bira 91 White Beer	500	1575.34	175.00	-	25.00	236.30	754.37	2766.01	553.20	3319.21	2.00	3321	138
		330	1092.03	150.00	-	25.00	163.80	536.56	1967.39	393.48	2360.87	2.00	2363	98
24	Original Bira 91 Boom Super Strong Beer	650	574.14	150.00	-	25.00	143.54	334.76	1227.44	245.49	1472.92	2.00	1475	123
		500	929.47	175.00	-	25.00	232.37	510.69	1872.53	374.51	2247.04	2.00	2249	94
25	Red Star Premium Strong Beer	650	431.00	150.00	-	25.00	107.75	267.66	981.41	196.28	1177.69	2.00	1180	98
		500	754.00	175.00	-	25.00	188.50	428.44	1570.94	314.19	1885.13	2.00	1887	79
26	Savage Super Strong Beer	650	685.00	-	50.00	10.00	171.25	3.44	919.69	183.94	1103.62	2.00	1106	92
		500	1081.00	-	75.00	10.00	270.25	5.39	1441.64	288.33	1729.96	2.00	1732	72
		330	781.00	-	50.00	10.00	195.25	3.89	1040.14	208.03	1248.16	2.00	1250	52
27	Simba Roar Edition Extra Strong Premium Beer	650	535.00	-	50.00	10.00	133.75	273.28	1002.03	200.41	1202.44	2.00	1204	100
		500	848.00	-	75.00	10.00	212.00	429.38	1574.38	314.88	1889.25	2.00	1891	79
28	Simba Roar Series Extra Strong Premium Beer	650	490.00	150.00	-	25.00	123.00	295.50	1083.50	216.70	1300.20	2.00	1302	109
		500	750.00	175.00	-	25.00	188.50	426.94	1565.44	313.09	1878.53	2.00	1881	78
29	Tuborg Strong Beer	650	488.00	150.00	-	25.00	122.00	294.38	1079.38	215.88	1295.25	2.00	1297	108
		500	855.00	175.00	-	25.00	213.80	475.80	1744.60	348.92	2093.52	2.00	2096	87
30	Tuborg Mild 1880 Beer	650	510.00	150.00	-	25.00	80.00	286.88	1051.88	210.38	1262.25	2.00	1264	105

R. copy.
Filed on 22/11/2021
11 - Pages

DISTRICT : RI BHOI

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. 186 OF 2021

INDEX

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1.	Affidavit in Reply on behalf of the Petitioner to the Counter Affidavit filed by Respondents Nos. 1 & 2.	1-19
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Filed by:

(Amit Goyal)

Advocate

DISTRICT : RI BHOI

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. 186 OF 2021

To,

The Hon'ble Mr. Justice Biswanath Somadder, the Chief Justice of the Hon'ble High Court of Meghalaya and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF :

Affidavit in Reply on behalf of the Petitioner to the Counter Affidavit filed by Respondents Nos. 1 & 2

- AND -

IN THE MATTER OF :

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA.

A company registered under the Companies Act, 1956 having its registered office at 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Mr. Parvinder Singh, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA,**
   Represented through Principal Secretary, Excise, Registration,

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

Taxation and Stamps Department, Government of Meghalaya,, Shillong, Meghalaya.

2. **COMMISSIONER OF EXCISE,**
Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE,**
Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

AFFIDAVIT IN REPLY ON BEHALF OF THE PETITIONER TO THE COUNTER AFFIDAVIT FILED BY RESPONDENTS NOS. 1 & 2

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram- 122 002, presently at New Delhi, do hereby solemnly affirm and declare as follows:-

1. That I am the authorized signatory of the Petitioner company in the present matter and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present affidavit.

2. That the present Rejoinder is being filed for and on behalf of the Petitioner, in compliance with the directions passed by this Hon'ble Court, by way of its order dated 28 September 2021. The Petitioner, by way of the Rejoinder, is responding to the issues raised by the

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

Respondents Nos. 1 and 2 ("**Answering Respondents**") in the Counter Affidavit dated 27 September 2021 ("**Reply**") (served on the Petitioner on 28 September 2021), and reserves its right to file a detailed paragraph-wise reply, if so required.

3. That at the outset, the Petitioner denies the contents of the Reply in its entirety, except as, and to the extent, admitted specifically by the Petitioner hereinafter. No part of the Reply should be deemed to have been admitted for want of a specific traverse. It is submitted that the Reply is replete with baseless assertions, which are wholly misconceived and have no basis, either in fact or in law. For the reasons set out below, the Reply merits no consideration by this Hon'ble Court.

4. I state that the averments and contentions made in the Reply are vague and wholly irrelevant. The Reply fails to even address all the averments assailing the Impugned Amendment Rules as being manifestly ultra-vires the parent statute, i.e. the Meghalaya Excise Act (Assam Excise Act, 1910 as adapted by Meghalaya) ("**Meghalaya Excise Act**") as made in the Petition. The contents of the captioned Writ Petition filed by the Petitioner are reiterated, and may be treated as part and parcel of the present Rejoinder. The same are not being repeated herein for the sake of brevity. Anything contrary thereto or inconsistent therewith stated in the Reply is denied.

Re: Impugned Amendment Rules dated 15.10.2020 creating Central Bonded Warehouse is intra-vires the Meghalaya Excise Act

5. By way of the Reply, the Answering Respondents have sought to contend that the Impugned Amendment Rules were notified under Section 36 of the Meghalaya Excise Act, and that the said amendments are permissible under the Meghalaya Excise Act. In support of the said contention, the Answering Respondents have stated that the Meghalaya Excise Act accords wide powers to the State Government to regulate

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
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GOVT. OF INDIA

the import of liquor into the State of Meghalaya and allows import subject to import permits.

6. I state that while the Answering Respondents have stated the Impugned Amendment Rules to have been framed in exercise of its powers under Section 36 of the Meghalaya Excise Act, the Respondent No. 2 in framing the Impugned Amendment Rules has exceeded the powers granted to it under Section 36. In this regard, it is humbly submitted that Section 36(1) merely entitles the state government to "*...make rules for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*". It is most respectfully submitted that none of the provisions of the Meghalaya Excise Act or any other law in force in the State of Meghalaya (including the rules framed thereunder) permit the creation / grant of an exclusive / monopolistic license to a private entity for trade / supply of foreign liquor. Therefore, the Impugned Amendment Rules, inasmuch as they permit the creation of such license, cannot in any manner be said to be "*for the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to excise revenue*", and are thus patently contrary to the rule-making power granted to the Respondent No. 2 under Section 36 of the Meghalaya Excise Act.

7. It is most respectfully submitted that the creation and / or vesting of monopoly in a single private entity, as has been done in the present case, is against the very spirit of the Meghalaya Excise Act. Both, the state legislature as well as the executive have provided specific stipulations against the creation of any monopoly. In this regard, it is relevant to note Rule 180 of the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted by Meghalaya) ("**Meghalaya Excise Rules**"), provides that "*Liquor should not be so sparsely distributed as to give to any particular lessee practical monopoly over a considerable area*". The said rules have been framed by the State Government under

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→ It is not sparsely distributed

Section 36 of the Act. Even while framing such Rules, the State Government cast upon itself a restriction against the creation of monopoly. Accordingly, the Impugned Amendment Rules, insofar as they create a monopolistic warehouse license for trade and supply of foreign liquor are contrary to spirit of the Meghalaya Excise Act and underlying rules. On this account alone, the Impugned Amendment Rules are liable to be quashed by this Hon'ble Court.

8. In addition, the Answering Respondents have erroneously sought to place reliance on Sections 12, 13 and 14 of the Meghalaya Excise Act, in order to contend that "*the intention of the legislature was to control and subject import of any intoxicant i.e. country liquor or foreign liquor to import pass issued by the State Government and the extent and nature of import will be governed by the terms and conditions of the import pass issued by the State Government.*" With respect, it is submitted that the aforesaid contention of the Answering Respondents is not even germane to the challenge under question, and the Answering Respondents have failed to demonstrate how the aforesaid sections permit the creation of a monopoly in favour of a private entity in the trade in liquor in the state of Meghalaya.

9. It is humbly submitted that the Sections 12, 13 and 14 of the Meghalaya Excise Act merely relate to grant of import passes for the import of country liquor or foreign liquor into the state. The said sections cannot, under any circumstance, be read to empower the State Government with the authority to create monopoly in favour of a private entity, such as the Central Bonded Warehouse ("**CBW**"). The Answering Respondents are attempting to misinterpret the aforesaid provisions, in order to somehow justify the creation of the monopolistic CBW, when in fact the provisions, legislative scheme and intent of the Meghalaya Excise Act expressly disallow the creation of such a monopolistic entity in the trade in liquor. The said contention of the Answering

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Respondents is irrelevant, and any reliance on Sections 12, 13 and 14 of the Meghalaya Excise Act is misplaced.

10. The Answering Respondents have further sought to contend that under Section 12 of the Meghalaya Excise Act, the Respondent No. 1 "*was granted absolute power to prohibit import of liquor into the territory of State of Meghalaya which in itself includes the implicit power to regulate the import of liquor through specific channels, viz., through Central Bonded Warehouse*". The said contention of the Answering Respondents is denied as fallacious and fanciful. It is submitted that the "*absolute power*" to prohibit the import of liquor cannot be equated to a power to create of a monopoly in the hands of a single private entity, that too for a period of 10 years. In fact, it is not even the case of the Answering Respondents that the CBW had been created to prohibit or restrict the import of liquor into the state of Meghalaya. In fact, the Answering Respondents have themselves, at Pages 14 and 15 of the Reply stated that the creation of CBW was with the intent to ease tax administration, and to ensure availability of wider range of brands to the consumers in Meghalaya. In light thereof, the Answering Respondent's reliance on Section 12 of the Meghalaya Excise Act to state that the Respondent No. 1 has absolute power to prohibit the import of liquor, is grossly contradictory to its own stated objective of introducing the CBW. In any event, in case the legislature intended to empower the Respondent No. 1 to create a monopolistic entity in the trade in liquor in Meghalaya, it would have expressly done so; which however has not been done. The Answering Respondents' contention that there is an implicit power in Section 12 of the Meghalaya Excise Act to regulate trade in liquor through the CBW is therefore manifestly erroneous, and deserves to be rejected at the threshold.

11. Further, the Answering Respondents have taken a specious plea, *viz.*, Section 19 of the Meghalaya Excise Act "*pertains to the manufacture and supply of liquor and does not relate to the import of intoxicants in*

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the State of Meghalaya which is governed by Sections 12, 13 and 14 of the Meghalaya Excise Act.", in order to contend that Section 19 "*does not prohibit the restricting the import of foreign liquor and IMFL by the State Government*". The Answering Respondents have also contended that the term "*intoxicant*" means any "*liquor or intoxicating drug*" and therefore the import of all intoxicants, including foreign liquor and IMFL is governed by Sections 12, 13 and 14 of the Meghalaya Excise Act. With respect, it is submitted that the said contention of the Answering Respondents is manifestly erroneous and not sustainable in the eyes of law.

12. In this regard, it is humbly submitted that the "*supply*" of liquor inherently encompasses the sale of liquor in the state of Meghalaya, whether by way of import or otherwise (i.e. transport of locally manufactured foreign liquor in Meghalaya). Accordingly, it does not stand to reason that the "*import*" of liquor would stand excluded from the purview of "*supply*" of liquor, as stated in Section 19 of the Meghalaya Excise Act. Additionally, it is incredulous to state that "*intoxicating drugs*" could be extended to mean foreign liquor, especially in the light of the provisions of Section 5 of the Meghalaya Excise Act, which provides that "*The State Government may, by Notification declare what for the purposes of this Act shall be deemed to be "Country Liquor" and "Foreign Liquor" respectively.*" In light thereof, when the legislature has, in its wisdom, expressly created a distinction between country liquor and foreign liquor, it does not stand to reason that foreign liquor would be subsumed by an entirely distinct category envisaged under the Meghalaya Excise Act, i.e. "*intoxicating drugs*". If the interpretation put forth by the Answering Respondents is accepted, even "*country liquor*" would fall within the purview of "*intoxicating drugs*", thereby rendering the definitions of country liquor and foreign liquor, as well as Section 5 of the Meghalaya Excise Act completely redundant. It is humbly submitted that such an interpretation cannot be accepted, and merits no consideration from this

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Hon'ble Court. Further, if it was indeed the intention of the legislation to bring foreign liquor within the purview of Sections 12 or 19, the legislature would have used the term "*foreign liquor*" as defined under the Meghalaya Excise Act (and the rules framed thereunder), as has been done in the case of "country liquor" and "intoxicating drugs" under Section 19. However, the legislature has, in its wisdom, deliberately omitted foreign liquor from the ambit of the aforesaid section. It is reiterated that neither Section 19 nor any other provision of the Meghalaya Excise Act permit the Respondent No. 1 to grant exclusivity in any third category of liquor. In complete violation of the above, the First Impugned Amendment Rules permit the grant of an exclusive monopolistic license for trade in foreign liquor, including in "*IMFL, Beer, Wine, BIO etc.*". As stated earlier, the Answering Respondents are attempting to misinterpret the provisions of the Meghalaya Excise Act, with a view to mislead this Hon'ble Court, and the Answering Respondents' contention in this regard ought to be rejected at the threshold.

Re: Trade in liquor is *Res Extra Commercium* – No fundamental right or legal right to trade in liquor

13. By way of the Reply, the Answering Respondents have sought to contend that the present writ petition ought to be dismissed, as there exists no fundamental right to trade in liquor. In support thereof, the Answering Respondents have, in a piecemeal and erroneous basis, relied on the judgments of the Hon'ble Supreme Court in *Khoday Distilleries Ltd.* v. *State of Karnataka*, (1995) 1 SCC 574, and *Har Shankar* v. *Excise & Taxation Commissioner*, (1975) 1 SCC 737. It is most respectfully submitted that the said contention of the Answering Respondents is misconceived and baseless.

14. It is submitted that the Hon'ble Supreme Court in *Khoday Distilleries Limited and Ors.* v. *State of Karnataka and Ors.*, (1995) 1 SCC 574 has

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held that in case of trade in liquor, state can create a monopoly either in itself or in the agency created by it for manufacture, possession, sale and distribution of liquor. It is pertinent to mention that the Hon'ble Supreme Court in the aforesaid case did not permit the state to create monopoly in favour of private entities. In fact, the judgment of the Supreme Court goes on to hold that when the State permits trade or business in the potable liquor, with or without limitation, the citizen has a right to trade and the State cannot make discrimination between the citizens who are qualified to carry on the trade.

15. Relevantly, the Answering Respondents have failed to appreciate that Hon'ble Supreme Court in *Kerala Bar Hotels Association* v. *State of Kerala*, 2015 SCC Online SC 1385, has discussed the judgment of the Hon'ble Supreme Court in *Khoday Distilleries* to hold that there are only three situations which are possible in case of trade in liquor. The first is prohibition, the second is a State monopoly in manufacture or trade or both in potable liquor, and the third, is that the State allows private individuals into this business, in which event everyone would have a right to partake in it. It is submitted that therefore, the Hon'ble Supreme Court has repeatedly held that monopoly if any, in trade in liquor, can only be either in the state itself or in an agency created by it and that if private entities are involved then everyone had a right to partake in it. It is submitted that creation of monopoly in favour of private individuals has not been permitted by the Supreme Court

16. Additionally, the Answering Respondents have sought to contend that the Respondent No. 1 has very wide regulatory powers to control the trade in liquor, and that Article 47 of the Constitution of India, 1950 imposes upon the State Governments a duty to enhance public health by taking steps to "*bring about prohibition of intoxicating drinks and drugs.*" With respect, it is submitted that the wide regulatory powers accorded to the Respondent No. 1 to regulate the trade in liquor do not, by any means, confer a power on the Respondent No. 1 to vest a private

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entity with monopolistic capabilities, and that too for a period of 10 years. The Answering Respondents have conflated the concepts of regulating the trade in liquor, and monopolizing the same in the hands of a private entity. By creation of a monopoly, without even introducing the requisite checks and balances, the Answering Respondents have effectively de-regulated the trade in liquor in the state of Meghalaya, while leaving critical functions such as fixing of profit margins, maintenance of pay structure by the CBW, etc. solely to the discretion of the CBW licensee. Further, while Article 47 enshrines the Directive Principle of bringing about "*prohibition of intoxicating drinks and drugs*", the CBW has admittedly been created *inter alia* to ensure a wider availability of brands of foreign liquor in the state, and not with any view to bring about prohibition of liquor. In light thereof, the Answering Respondents' reliance on Article 47 of the Constitution is completely misplaced and merits no consideration. In any event, efforts on part of the Respondent No. 1 to bring about prohibition of intoxicating drinks cannot, and ought not, to include vesting of monopoly in a single private entity, as has been done in the present case.

Re: Impugned Amendment Rules establishing CBW is a policy decision in public interest and is beyond judicial review

17. By way of the Reply, the Answering Respondents have canvassed a case that the Impugned Amendment Rules, being a policy decision, are beyond any judicial review, "*as the same was undertaken by the State Government after due consideration of various factors and does not suffer from the vice of arbitrariness.*" The said contention of the Answering Respondents is completely untenable in law, and deserves to be rejected at the threshold.

18. It is most respectfully submitted that it is a settled position of law that delegated legislation, such as the Impugned Amendment Rules, must

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conform to the provisions of the statute under which it is framed, and it must also come within the scope and purview of the rule making power of the authority framing the rule. Failing either of the above conditions, the delegated legislation is liable to be struck down. In the present case, it is manifest that the Impugned Amendment Rules are ultra-vires the parent statute, *viz.*, the Meghalaya Excise Act, and have in fact been passed in gross abrogation of the rule-making power vested with the Respondent No. 1 under Section 36 thereof. Accordingly, the Impugned Amendment Rules are amenable to judicial review, and are in fact liable to be struck down by this Hon'ble Court.

19. The Answering Respondents have further submitted that the introduction of the CBW licensee was warranted on account of various factors, which factors have been responded to by the Petitioner in the following terms:

(i) Benefit to smaller bonded warehouses in the state, inasmuch as the "*bonded warehouse would be able to indent any brand which would in turn result in minimizing their investment*".

It is submitted that rather than benefiting smaller bonded warehouses, creation of a solitary monopolistic CBW licensee would adversely impact the interests and investments of the smaller bonded warehouses. On account of the implementation of the Impugned Amendment Rules, the smaller bonded warehouses would be compelled to procure all of their stock from the single CBW licensee, which leaves the bonded warehouses with no choice but to procure the stock that the CBW licensee has to offer. Insofar as the CBW licensee can pick and choose which stock to offer to the smaller bonded warehouses, they are now at the mercy of the CBW licensee with respect to their stock, which stock they could easily procure from a wide range of bottlers and manufacturers of foreign liquor, prior to the

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implementation of the Impugned Amendment Rules. Accordingly, it is evident that the introduction of a monopolistic CBW licensee would not benefit the smaller bonded warehouses as contended, or otherwise. In fact, it has been reliably learnt that the Association of Meghalaya Bonded Warehouses has also challenged the constitutionality of the Impugned Amendment Rules by way of a separate writ petition before this Hon'ble Court.

(ii) Ease in tax administration, inasmuch as "*it would be easier for the Government to exercise controls and monitor one entity…thus, helping in plugging revenue leakages, if any, in the system*".

It is submitted that by way of the Impugned Amendment Rules, the State of Meghalaya has provided for an additional 1.5% breakage margin for the CBW licensee, which, far from consolidating the revenue, or plugging leakage of revenue, would ultimately result in a loss of revenue to the State of Meghalaya / Respondent No. 1. Without prejudice to the same, it is submitted that the Respondent No. 1's convenience in monitoring a single CBW licensee cannot come at the cost of the Petitioner's members interest in the trade in liquor in the state of Meghalaya. It is submitted that, measures such as consolidation of revenue, ease of administration etc. must adhere to the provisions of the statues and rules in place, and cannot be in the form of vesting monopoly in a single private entity, and that too gravely prejudicing both the manufacturers as well as bonded warehouses. Accordingly, the Answering Respondents' reliance on ease of tax administration, in an attempt to justify the creation of the CBW license, is misplaced and incorrect.

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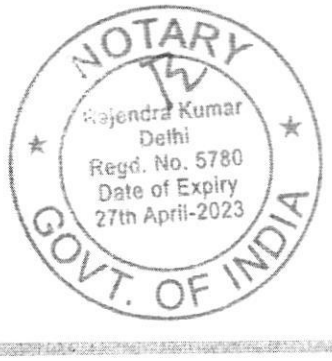
(iii) Availability of wider range of brands, inasmuch as, due to economies of scale, the sole CBW licensee would be able to cater to demands / indents of bonded warehouses in the state.

It is submitted that, on the contrary, introduction of the CBW licensee may lead to scarcity of various brands previously available in the market, to the detriment of the ultimate consumers in the state of Meghalaya. While in terms of Rule 44(10) inserted by the Impugned Amendment Rules, the CBW licensee was to maintain a minimum stock of all brands for three months at any point in time, the said rules conspicuously do not contain any guidelines or stipulations as regards the manner in which the stocks are to be procured or maintained by the CBW licensee. The said Rules are also silent on who would determine these minimum stocks and the process or the criteria that would be used for determining such minimum stocks. Further, since the constituents of Respondent No. 3 (i..e the CBW licensee) own and operate both bottling plants as well as bonded warehouses and retail outlets in Meghalaya (thereby controlling both upstream and downstream supply of foreign liquor), the CBW licensee may, at its whims and fancies, choose to supply only a brand that is sold by Bonded Warehouses and retail outlets associated with the CBW licensee, and introduce onerous payment terms to reduce the supply of all other brands. This may lead to the market going dry qua those particular brands that are not generally sold by the Bonded Warehouses and retail outlets associated with the CBW licensee and its constituents.

(iv) Increase in excise revenue for the Respondent No. 1 due to license fees

As stated above, the introduction of the unitary CBW licensee would in no manner ensure the increase in excise revenue of the



Respondent No. 1. Further, while the Respondent No. 1 is at liberty to increase its excise revenue, it cannot do so by creating a monopoly in the trade in liquor that is expressly excluded by the Meghalaya Excise Act.

(v) Benefit to suppliers / manufacturers, inasmuch as introduction of the CBW would lead to increase in consumer demand

It is submitted that the Answering Respondents have utterly failed to demonstrate how the introduction of the CBW would lead to any increase in consumer demand, and the said contention in the Reply is denied as baseless and misconceived. As stated earlier, introduction of the CBW would in fact reduce the availability of various brands of foreign liquor in the market, to the detriment of the consumers of the state of Meghalaya. The contents of the writ petition, as well as the Affidavit (relating to impact of the CBW on the Petitioner's members) filed by the Petitioner on 16 September 2021 are reiterated in this regard, which are not being repeated herein for the sake of brevity.

It is further submitted that whilst placing on record the aforesaid submissions, the Respondent has failed to bring on record any internal file noting which demonstrates that the above factors were considered by the Respondent No. 1 and 2 at the time of taking the purported 'policy decision'.

Re: Impugned Amendment Rules do not create monopoly in favour of Respondent No. 3

20. The Answering Respondents have, in the Reply, contended that "*the conferment of license to Respondent No. 3 to establish CBW in Meghalaya is admittedly in pursuance of an open tender which was open to all to compete and participate*", and accordingly the Petitioner

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"wrongly contends that there is conferment of monopoly in the present case in favour CBW." With respect, it is submitted that the said contention of the Answering Respondents is factually erroneous on the face of it, and merits rejection at the threshold by this Hon'ble Court.

21. In this regard, it is submitted that the tender dated 18 November 2020 floated by Respondent No. 2, inviting interested parties to submit tenders for operating the CBW for supply of liquor to all bonded warehouses located in the state of Meghalaya, restricted the submission of bids to individuals / partnership firms / companies dealing in the liquor trade from within the state of Meghalaya, in the following terms:

> *"In view of Meghalaya Industrial and Investment Promotion Policy (MIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya."*

From a perusal of the above, it is manifest that even the tender process initiated by the Answering Respondents was not open to the public at large, but was in fact restricted only to *"bona-fide permanent residents of the State of Meghalaya"*. In light thereof, the Answering Respondents' contention that since tender for establishing the CBW had been thrown open to the public at large, the CBW is not monopolistic, is wholly erroneous and merits no consideration from this Hon'ble Court. In fact, it is evident that the Answering Respondents have vested a monopoly in a single private entity for a period of 10 years, after a restricted and exclusive process of selection of the said private entity. In fact, the Petitioner verily believes that the aforesaid tender process for selection of the CBW licensee has been assailed in a separate writ petition pending adjudication before this Hon'ble Court.

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22. Accordingly, the restrictive and exclusive tender floated by the Answering Respondents cannot be considered as "*throwing open*" the CBW license / contract to "*public auction*". In light thereof, the judgment of the Hon'ble Supreme Court in *Coverjee B. Bharucha* v. *Excise Commissioner*, 1954 SCR 873 (as sought to be relied upon by the Answering Respondents) has no applicability in the present case. On the contrary, it is settled that when the State permits trade or business in the potable liquor, with or without limitation, the citizen has a right to trade and the State cannot make discrimination between the citizens who are qualified to carry on the trade. It is submitted that in the present case, whilst the State has permitted trade in liquor, it seeks to exclude others from the trade and business by creation of monopoly in favour of one entity, which is not permissible. In light thereof, the Impugned Amendment Rules are liable to be struck down by this Hon'ble Court.

Re: Impugned Amendment Rules provide for requisite checks and balances and do not accord untrammelled power to the CBW licensee

23. By way of the Reply, the Answering Respondents have contended no untrammeled powers have been granted to the CBW licensee, and thereafter the Answering Respondents have listed out certain purported checks and balances on the CBW licensee in this respect. It is submitted that no effective checks and balances, as claimed by the Respondent No. 2 exist, and the CBW licensee has been given a completely free hand in determining its own business structure with the manufacturers and bonded warehouses.

24. In the Reply, the Answering Respondents have curiously stated that "*There is no question of untrammeled power inasmuch as market forces are determining the requirements of stocking.*" It is most respectfully submitted that the very market forces that were deemed to be the checks

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and balances have been adversely impacted by the introduction of a single monopolistic private entity in the market. It is submitted that creation of a monopoly is the very anti-thesis of free market forces, and has the effect of disrupting the entire market. Prior to the introduction of the Impugned Amendment Rules, as a result of the existence of multiple bonded warehouse licensees in the state, there was competition prevalent in the market, which in effect gave a level playing field to the suppliers, manufacturers or bottlers on one hand and bonded warehouse licensees on the other. However, the Impugned Amendment Rules have arbitrarily disturbed the equilibrium created by market forces. The Answering Respondents' contention in this regard, *viz.*, market forces would determine the requirements of stocking is patently misconceived, and hence denied.

25. It is most respectfully submitted that that there are no checks and balances imposed on the CBW license, as sought to be contended by the Answering Respondents. On the contrary, the existing mechanism permits the CBW licensee to act arbitrarily and to the detriment of other players in the trade in liquor. In this regard, it is submitted that while the Impugned Amendment Rules provide for maintenance of minimum stock of three months at any point in time by the CBW licensee, there is no mechanism to determine (i) what would comprise the minimum of three months; (ii) who would decide such minimum stock, (iii) in the event of disagreement on the quantum of stock, how would a decision on quantum be arrived at. Additionally, there is no mechanism in place to determine whether (i) the stocks would be maintained by a stock-keeping unit; and (ii) whether the maintenance of stock would be based on past or anticipated sales. As such, there is no mechanism for the suppliers to determine the demand and availability of stocks. Further, in the absence of any of the aforesaid stipulations, the CBW licensee would have untrammelled powers to dictate the availability of products (irrespective of the demand of the consumers). The CBW licensee could now arm-twist the manufacturers / suppliers to agree to their exorbitant

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demand of margin / trade terms, or to sell their products to it at discounted rates, given that it is the only source to access the market in the State of Meghalaya. Moreover, the CBW licensee is at liberty to pick and choose with whom it would transact, and that too on credit or cash basis. The contents of the Affidavit filed by the Petitioner on 16 September 2021 are repeated and reiterated in this regard and anything contrary thereto or inconsistent therewith is denied.

26. It is submitted that reliance by the Respondent on the fact that the members of the Petitioner have started trading with the Respondent No 3 is misplaced. It is submitted that the Petitioner had preferred the petition prior to Respondent No. 3 commencing its operations in the state. However, in view of the COVID-19 pandemic, the Petition filed by the Petitioner could not be listed before this Hon'ble Court. Further, the Respondent No. 3 issued import order on the members of the Petitioner without negotiating any commercial terms with members. Given that the import permits were issued, the members of the Petitioner had no other option but to supply stocks to Respondent No. 3. In this regard, reliance on the letter dated 8 September 2021 for and on behalf of the Petitioner to Respondent No. 2 is relevant and may be referred to. A copy of the letter dated 8 September 2021 for and on behalf of the Petitioner is annexed hereto and marked as **Annexure – A.**

27. That in light of the aforesaid, it is denied that the Writ Petition is liable to be dismissed. It is submitted that the Petitioner is entitled to the reliefs as prayed for in the Writ Petition.

28. That the statements made in paragraphs 1, 3, 4, 17-29 of the instant affidavit are true to my knowledge and those made in paragraphs 2, 5-16 are information derived from records which I believe to be true and rest are my humble submissions before this Hon'ble Court.

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29. That all the annexures annexed with the present affidavit are true copies of their originals.

OATH

'I swear that this declaration is true, that it conceals nothing and that no part of it is false, so help me God'.

And I sign this affidavit on this 2nd day of October, 2021 at New Delhi.

DEPONENT

VERIFICATION

I, Nita Prannath Kapoor, authorized representative of the Petitioner Company, aged about 57 years, D/o Mr. Prananth Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram- 122 002, presently at New Delhi do hereby solemnly affirm and declare that the contents stated in the Affidavit are true to the best of my knowledge and belief and no part thereof is false or misleading and no material has been concealed therefrom.

Verified at New Delhi on this 2nd day of October, 2021

DEPONENT

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

NOTARIAL

BEFORE ME
RAJENDRA KUMAR
NOTARY, DELHI-R-5780
GOVERNMENT OF INDIA
SUPREME COURT OF INDIA
COMPOUND, NEW DELHI
Register Pg./Sl. No. 7151
Mobile No.: 9899446209
02 OCT 2021

RAJENDRA KUMAR, NOTARY, Reg. No. 5780
F No.-5(486)
EMPOWERED TO ADMINISTER THE OATH
SECTION 139 OF CPC 1908
SECTION 297 OF CRPC 1973
DELHI HIGH COURT RULES 1967
PART-6, CHAPTER XVIII-227
EVIDENCE BY AFFIDAVIT BEFORE NOTARY
SUPREME COURT RULES, 2013
ORDER IX-7
02 OCT 2021 7151

CERTIFIED THAT THE CONTENTS EXPLAINED TO THE DEPONENT EXECUTANT WHO IS SEEMED PERFECTLY UNDERSTAND & AFFIRMED/DEPOSED BEFORE ME AT DELHI ON ..... INDENTIFIED BY ..... THE EXECUTANT/DEPONENT WHO HAS SIGNED IN MY PRESENCE
02 OCT 2021

IDENTITY THE EXECUTANT / DEPONENT WHO WAS SIGNED IN THE PRESENCE OF

Shardul Amarchand Mangaldas

8 September 2021

BY E-MAIL

Ms. S.A. Synrem IDAS,
Commissioner & Secretary to Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department,
Government of Meghalaya
Main Secretariat Building, IGP point Shillong Meghalaya 793001

Shri Israel W Ingty IAS
Commissioner of Excise,
Government of Meghalaya
Lower Lachumiere, Opp Horshoe Building
Shillong, Meghalaya 793001

[E-mail: ceshillong01@gmail.com]

Sub: ***International Spirits & Wines Association of India*** **v.** ***State of Meghalaya & Ors.*****, W.P. (C) No. 186 of 2021, before the Hon'ble High Court of Meghalaya ("Writ Petition")**

Ref: **Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/36, issued by your good Office, amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted by Meghalaya) ("Meghalaya Bonded Warehouse Rules")**

Ref: **Notification dated 15 October 2020 bearing no. ERTS (E) 49/2020/37, issued by your good Office, amending the Meghalaya Excise Rules (Assam Excise Rules, 1945, as amended by Meghalaya) ("Meghalaya Excise Rules")**

Respected Madam / Sir,

We write to you for and on behalf of our client, International Spirits & Wines Association of India ("**our Client**"), and state as follows:

1. We write to you in relation to the captioned Writ Petition, which is pending adjudication before the Hon'ble High Court of Meghalaya ("**Hon'ble High Court**"). By way of the same, our Client has *inter-alia* challenged the Meghalaya Bonded Warehouse Rules and the Meghalaya Excise Rules (collectively "**Amendment Rules**"), to the extent that a private monopolistic Central Bonded Warehouse ("**CBW**") has been introduced for carrying out trade in foreign liquor in the state of Meghalaya.

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Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

Shardul Amarchand Mangaldas & Co

2. The Writ Petition was last listed for hearing on 24 August 2021, on which date, the Hon'ble High Court *inter-alia* directed the "*concerned authority of the State of Meghalaya to file a report in the form of an affidavit on or before the next date responding specifically to the allegations*" raised in the Writ Petition. As per the website of the Hon'ble High Court, the Writ Petition is next listed for hearing on 16 September 2021.

3. In the intervening time, your good office has issued certain import permits on the members of our Client (on behalf of the CBW licensee), for supply of Indian Made Foreign Liquor to the CBW licensee. Please note that, the members of our Client have therefore been obligated to supply against the said import permits, while the above mentioned writ petition is still pending. In fact, the members are compelled to supply even without an agreement on the commercial terms with the CBW licensee. This has created unnecessary complications and prejudices our Client's position.

4. Given that the members of our Client, through our Client, have challenged the introduction of the CBW license, a majority of the members have still not yet discussed / finalized the commercial terms for trade with the CBW licensee. Despite this, import permits have been issued upon the members through the CBW licensee. Pertinently, in most cases, import permits have been issued without any discussion or prior approval or consent of the members of ISWAI.

5. In view of the above, we most humbly request that pending the adjudication of the writ petition, the earlier regime for trade in foreign liquor, (as was continuing up until 25 July 2021) be permitted to continue, whereby the members of our Client are permitted to supply foreign liquor directly to the Bonded Warehouses, against demands raised directly by them.

6. This letter is being issued without prejudice to the rights and contentions available to our Client and / or its members in the captioned Writ Petition proceedings and otherwise in law.

Best Regards,

Mohit Sarin

Digitally signed by Mohit Sarin
Date: 2021.09.08 16:44:52 +05'30'

Aashish Gupta
Partner
Shardul Amarchand Mangaldas & Co.

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

Shardul Amarchand Mangaldas & Co.
[illegible]
E-contact@AMSShardul.com
[illegible]

Filed on 15.5.23
@ 11:30 AM

DISTRICT : RI BHOI

IN THE MEGHALAYA HIGH COURT

AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

WRIT PETITION (CIVIL) NO. 186 OF 2021

To,

The Hon'ble Mr. Justice Sanjib Banerjee, the Chief Justice of the Hon'ble Meghalaya High Court and His Lordship's other companion Justices of the said Hon'ble Court.

IN THE MATTER OF:

A Supplementary Affidavit on behalf of the Petitioner.

-AND –

IN THE MATTER OF:

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA

A company registered under the Companies Act, 1956 having its registered office at90/31B, First Floor, Malviya Nagar, New Delhi -110017 and head office at 201, 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana – 122002 and represented by Ms. Nita Prannath Kapoor, authorized representative of the Petitioner Company.

...PETITIONER

-VERSUS-

1. **STATE OF MEGHALAYA**

11 MAY 2023
REG. ENT. NO. 93

322/90

Represented through Principal Secretary, Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya

2. **COMMISSIONER OF EXCISE,**
Excise, Registration, Taxation and Stamps Department, Government of Meghalaya, Shillong, Meghalaya.

3. **UMPOHLIEW CENTRAL BONDED WAREHOUSE,**

Represented through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

SUPPLEMENTARY AFFIDAVIT ON BEHALF OF THE PETITIONER

I, Nita Prannath Kapoor, authorized representative of the Petitioner, aged about 58 years, D/o Mr. Prannath Khanna, R/o Block 18, Flat 205, Heritage City, M.G Road, Gurugram - 122002 presently at New Delhi, do hereby solemnly affirm and declare as follows:

1. That I am the authorized signatory of the Petitioner in the present matter and as such I am fully acquainted with the facts and circumstances of the case and competent to swear and sign the present supplementary affidavit.

2. That the present Supplementary Affidavit is being filed pursuant to the liberty granted by this Hon'ble Court *vide* its Order dated 2nd May 2023, in the captioned Writ petition. It is submitted that the present Supplementary Affidavit may be read along with and in addition to the Writ Petition (W.P (C) No. 186

of 2021), Petitioner's Affidavit dated 14th September 2021 and Petitioner's Affidavit in Reply dated 02nd October 2021.

3. I state that by way of the captioned Writ Petition, the Petitioner has *inter alia* challenged the Notification dated 15th October 2020 amending the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted by Meghalaya) ("**Bonded Warehouse Rules**") and the Notification dated 15th October 2020 ("**Second Impugned Amendment Rules**") amending the Meghalaya Excise Rules (Assam Excise Rules, 1945 as adapted and amended by Meghalaya) ("**Excise Rules**"). The aforesaid notifications dated 15th October 2020 have been hereinafter collectively referred to as the "**Impugned Amendment Rules**".

4. I state that the Petitioner had filed an Affidavit dated 14.09.2021 in which the Petitioner had submitted that the present liquor trade regime enables the Central Bonded Warehouse ("**CBW**") Licensee to act arbitrarily and to the detriment of other players in the trade in liquor in the State of Meghalaya. The primary issues arising as a result of such regime and as already highlighted in the Petitioner's Affidavit dated 14.09.2021 are –

   (i) Whilst the Impugned Amendment Rules require the CBW Licensee to maintain 'minimum stock' neither do such Impugned Amendment Rules or the parent statute define such term nor provide any formula for determining what constitutes as 'minimum stock'.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY V. BAKSHI Advocate Asst. Delhi Regd No. 322/98 GOVT OF INDIA

(ii) The CBW Licensee can impose unreasonable and different credit periods on different suppliers;

(iii) The CBW Licensee can impose payment terms favourable to it such as funding of Excise Duty, freight charges etc.;

(iv) The manufacturers/brand owners would have no recourse to settle any disputes with the CBW Licensee insofar imposition of such arbitrary terms, which would ultimately compel several such players to be driven out of the market in the State of Meghalaya and

(v) That certain partners of the CBW Licensee, i.e., Respondent No. 3 herein are in fact owners of certain manufacturing plants/distilleries (i.e., upstream players within the trading channel brought about by way of the Impugned Amendment Rules) and certain bonded warehouses (i.e., downstream players within the trading channel brought about by way of the Impugned Amendment Rules). Accordingly, it is highly likely that the Respondent No.3 could selectively pick and choose only such manufacturing plants/distilleries (i.e., upstream players within the trading channel) and certain bonded warehouses (i.e., downstream players within the trading channel) to trade with at more favourable terms, since ultimately the partners of Respondent No.3 have a commercial interest in these select entities.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY

Kapoor

5. I state that a comparative chart of the trade channel for sale of liquor in State of Meghalaya both pre and post the Impugned Amendment Rules is given hereunder:

Pre-Impugned Amendment Rules	Post Impugned Amendment Rules
Manufacturers/Suppliers ↓ Bonded Warehouses ↓ Retailers ↓ End Consumers	Manufacturers/Suppliers ↓ Central Bonded Warehouse ↓ Bonded Warehouses ↓ Retailers ↓ End Consumers

As is evidenced from the above, in the erstwhile liquor trade regime as prevalent within the State of Meghalaya prior to the Impugned Amendment Rules, the manufacturers/suppliers directly sold their products to the bonded warehouses which in turn sold the products onward to retailers. Therefore, the manufacturers/suppliers had the ability and freedom to negotiate directly with multiple bonders without the involvement of any additional entity, which ensured healthy competition in the market.

In the current regime as introduced by the Impugned Amendment Rules, an additional entity, i.e., the Central Bonded Warehouse ("**CBW**") has been inserted between the manufacturers/brand owners and the bonded warehouses. As a result of the creation of such an additional entity, the CBW acts as the sole intermediary between such parties. This new arrangement introduces a monopolistic entity being the CBW.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY V. BAKSHI Advocate Area Delhi Regd No. 323/96 GOVT OF INDIA

6. It is pertinent to note that the serious apprehensions of the Petitioner's members are not unfounded or unrealistic. A prime example of this is the conduct of CBW immediately after its appointment, whereby they have demanded an exorbitant margin (of 25%) from various members of the Petitioner, i.e., the manufacturers / brand owners. (Refer to letters and emails dated 08.04.2021, 09.04.2021 and 07.06.2021 at Pg.11-14 of the Petitioner's Affidavit dated 14.09.2021). As per the CBW, this margin includes the margin for the Bonded warehouses which is fixed at a minimum rate of 8% as per Rule 44(12) of the impugned Bonded Warehouse Rules. The grave prejudice caused to the Petitioner's members (being manufacturers /brand owners) by such conduct of CBW can be explained by the following two possible scenarios:

Scenario 1: Landing price at the Bonded Warehouse in the present regime remains the same as the Landing Price at the Bonded Warehouse in the previous regime:

This will result in less sales revenue being collected by the manufacturers and brand owners. This is on account of the fact that the Landing Prices at the Bonded warehouses will need to include the margin of the CBW as well resulting in manufacturers and suppliers taking a haircut to the extent of the margin for CBW by having to pay it out of their realizations, and for no benefit to themselves. This has also been explained by way of illustration in **Annexure A**.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY V. BAKSHI Advocate Area Delhi Regd No. 322/96 GOVT OF INDIA

Scenario 2: Landing price at the Bonded Warehouses increases to accommodate the margin of the new layer in the trade chain viz., the CBW Warehouse:

In this scenario, the landing price at the bonded warehouses will increase to the extent of margin of 17%, as sought by the CBW (net of the bonded warehouse margin which has been fixed to be a minimum of 8%). As has been explained in Annexure A, this will result in an increase in the retail (consumer) price of the products manufactured and supplied by the members of the Petitioner. An increase in consumer price will result in the loss of consumers for the members of the Petitioner. The consumers of the Petitioner's members' products may shift to cheaper options available in the market. In addition, this may also result in price of the products of the members of the Petitioner being higher in the State of Meghalaya as against the price of the same products in the neighboring states. This may result in infiltration and sale of illicit liquor in the State of Meghalaya.

7. Therefore, as explained above, in either of the two scenarios the members of the Petitioner will be prejudiced.

8. The explanation and illustration above are in addition to the other arbitrary terms which may be imposed by CBW on the members of the Petitioner, abusing its monopolistic position. For instance, demand for a longer credit period, demand for promotional schemes, brand pushing of those brands that acquiesce to these demands and to the disadvantage of those brands that do

not succumb to these pressures, etc. These instances have been highlighted by the Petitioner *vide* its affidavit dated 14.09.2021.

9. I state that in view of the above, the operation of the Impugned Amendment Rules gravely prejudices the members of the Petitioner and all other stakeholders in the trade of liquor in the State of Meghalaya.

10. I state that the statements made in paragraphs 1 to __ of the instant affidavit are true to my knowledge based on information derived from records which I believe to be true, and rest are my humble submissions before this Hon'ble Court.

OATH

' I swear that this declaration is true, that it conceals nothings and that no part of it is false, so help me God.'

And I sign this affidavit on 11 day of May, 2023 at New Delhi 11 MAY 2023

NOTARY V BAKSHI Advocate Area Delhi Regd No. 32896 GOVT OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

DEPONENT

11 MAY 2023

REG. ENT. No.

NOTARY V BAKSHI Advocate Area Delhi Regd No. 32896 GOVT OF INDIA

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11 MAY 2023

ANNEXURE- A

Scenario – 1: Landing Price at the CBW warehouse remains the same as Landing price at the Bonded warehouse prior to Impugned Amendment Notification.

Before Impugned Amendment Rules		After Impugned Amendment Rules		Remarks
Price charged by the Manufacturers/Brand Owners for sale of their products to Bonded Warehouses	INR 1000	**Price charged by the Manufacturers/Brand Owners for sale of their products to Central Bonded Warehouse**	INR 830 (After applying a 17% margin, which was t demanded by the CBW Licensee/R3 from various members of the Petitioner *vide* Letter dated 08.04.2021 as annexed with Affidavit dated 14.09.2021)	The Selling Price charged by the Manufacturers/Brand Owners gets reduced as a result of the margin demanded by the CBW licensee, which is absorbed within the price charged by the Manufacturers/ Brand Owner.
Landed at Bonded Warehouse (The Buying Price at which the Product is	INR 1000	**Landed at Bonded Warehouse (The Buying Price at which the Product is**	INR 1000	

NOTARY V BAKSHI Advocate Area Delhi Regd No. 3228/95 322 GOVT OF INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

bought by the Bonded Warehouse from the Manufacturers / Brand Owners		**bought by the Bonded Warehouse from the Central Bonded Warehouse; such price is assumed to be fixed by the Excise Department.))**		
Addition of Margin charged by Bonded Warehouse (assuming such profit margin is fixed at 8%), Excise Duty, IPF/TPF and Literage Fee	INR 1000 +80 + 1010 + 100 +10	**Addition of Margin charged by Bonded Warehouse (minimum profit margin fixed at 8% in terms of Impugned Rule 44 (12) of the Impugned Meghalaya Bonded Warehouse Rules), Excise Duty, IPF/TPF and Literage Fee**	INR 1000+ 80 + 1010 + 100 +10	All these charges are fixed by the Excise Department and may be subject to future amendments which would impact the overall price of the product at the consumer level.
Landed at Retail (The Selling Price at which the Product is sold onward by the Bonded Warehouse to the Retail Outlets)	INR 2200	**Landed at Retail (The Price at which the Product is sold onward by the Bonded Warehouse to the Retail Outlets)**	INR 2200	

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY V BAKSHI Advocate Area Delhi Regd No. 32870 GOVT OF INDIA

Price charged by the Manufacturers/Brand Owners for sale of their products to Bonded Warehouses.	INR 1000	**Price charged by the Manufacturers/Brand Owners for sale of their products to Central Bonded Warehouse.**	INR 1000	-
Landed at Bonded Warehouse	INR 1000	**Landed at Bonded Warehouse**	INR 1000 + 170 (Applying a margin of 17% as claimed by the CBW.	The landed price at the warehouse of CBW will increase in view of the margin sought by the CBW from the members of the Petitioner.
Addition of Margin charged by Bonded Warehouse (fixed at 8%), Excise Duty, IPF/TPF and Literage Fee	, INR 1000 + 80 + 1010 + 100 +10	**Addition of Margin charged by Bonded Warehouse (fixed at 8% in terms of Impugned Rule 44 (12) of the Impugned Meghalaya Bonded Warehouse Rules), Excise Duty, IPF/TPF and Literage Fee**	INR 1170 + 93 + 1010 + 100 +10	All these charges are fixed by the Excise Department.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

NOTARY V BAKSHI Advocate Area Delhi Regd No. 32870 GOVT OF INDIA

Addition of Sales Tax	INR 2200 + 660	**Addition of Sales Tax**	INR 2200 + 660	Statutory Levy
Addition of Retail Margin	INR 2860 + 572	**Addition of Retail Margin**	INR 2860 + 572	As fixed by the Excise Department and may be subject to future amendments which would impact overall price of the product at the consumer level.
End Customer Price (The Buying Price at which the Customer purchases the product from Retail Outlets)	INR 3432	**End Customer Price (The Buying Price at which the Customer purchases the product from Retail Outlets)**	INR 3432	-

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

Consequences –

(i) As illustrated, the manufacturers/brand owners will absorb the CBW Licensee's margins. As a result of the above, the revenue of the Manufacturer/Brand Owner's would be adversely affected.

NOTARY V BAKSHI Advocate Area Delhi Regd No. 322/98 GOVT OF INDIA

<u>Scenario – 2:</u> The margins of the CBW are added to the Landed Value.

Before Impugned Amendment Rules	After Impugned Amendment Rules	Remarks

Landed at Retail (The Price at which the Product is sold onward by the Bonded Warehouse to the Retail Outlets)	INR 2200	**Landed at Retail (The Price at which the Product is sold onward by the Bonded Warehouse to the Retail Outlets)**	INR 2383	-
Addition of Sales Tax	INR 2200 + 660	**Addition of Sales Tax**	INR 2383 + 660	Statutory Levy
Addition of Retail Margin	INR 2860 + 572	**Addition of Retail Margin**	INR 3043 + 572	As fixed by the Excise Department
End Customer Price (The Buying Price at which the Customer purchases the product from Retail Outlets)	INR 3432	**End Customer Price (The Buying Price at which the Customer purchases the product from Retail Outlets)**	INR 3615	

Consequences –

(i) As explained, if the CBW margin is added to the landed value at the CBW warehouse there will be an increase in the retail price of the product.

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

REG. ENT. NO. 11 MAY 2023

ATTESTED Notary Delhi 11 MAY 2023

NOTARY V. BANSAL Advocate Area Delhi Regd No. 322 TOFINDIA

SLC

Filed on:- 26/5/23

District: East Khasi Hills

IN THE HIGH COURT OF MEGHALAYA
AT SHILLONG

(CIVIL EXTRA ORDINARY JURISDICTION)

W. P. (C) No 186 of 2021

Filed By: Neeraj Kappor, Deponent Through K. Gurung, Advocate On 26... May, 2023

IN THE MATTER OF:-

W. P. (C) No 186 of 2021

International Spirits and Wines Association of India

... Petitioner

-VERSUS-

State of Meghalaya and ors

... Respondents

-AND-

IN THE MATTER OF:-

An affidavit binging on record the Deed of Partnership of M/s Umpohliew Central Warehouse, pursuant to the order dated 22.05.2023 passed by this Hon'ble Court.

AFFIDAVIT

I, Shri. Neeraj Kapoor, son of (L) O. P Kapoor, aged about 59 years, resident of Upper Lachumiere, Shillong, East Khasi Hills District, Meghalaya, do hereby solemnly affirm and declare as follows:-

1. That the deponent is one of the Partners of M/s Umpohliew Central Bonded Warehouse (respondent No. 3 herein).

2. That the deponent states that M/s Umpohliew Central Bonded Warehouse is a Partnership Firm established on 1st September, 2020 having its principal business at 9th Mile Baridua, Ri Bhoi District and registered office at G. S Road, Garikhana, Shillong. The business of the Partnership Firm includes warehousing and distribution of all types of IMFL, Beer, wine, BIO Prodcuts and any other items of similar nature. The Partners of the said M/s Umpohliew Central Bonded Warehouse are as follows:-

   (i) Smti. Jenita Wahlang, resident of Lachumiere, Shillong, East Khasi Hills District, Meghalaya.
   (ii) Shri. Ajay Kumar Agarwala, resident of G.S Road, Garikhana, Shillong.
   (iii) Shri. Neeraj Kapoor, resident of Upper Lachumiere, Shillong.
   (iv) Shri. Pankaj Kapoor, resident of Upper Lachumiere, Shillong.

   Copy of the Deed of Partnership is annexed hereto and marked as Annexure – A.

3. That the deponent states that the instant affidavit is filed for the purpose of bringing in record the Deed of Partnership of M/s Umpohliew Central Warehouse, pursuant to the order dated 22.05.2023 passed by this Hon'ble Court.

4. That the statement made in this application in paragraphs 1 and 3 are true to the best of my knowledge and belief and the statement made in paragraphs 2 are matter of records and the rest are my humble submission.

I sign this affidavit on this the ..... day of May, 2023.

VERIFICATION

Verified at Shillong, that the contents of the above affidavit are correct and true to the best of my knowledge, belief and information and nothing has been concealed therefrom.

Identified by:

Advocate **DEPONENT**

ANNEXURE - A

-4-

मेघालय MEGHALAYA

217415

Sl/Instrument No. 71
Date : 2.12.2020

DEED OF PARTNERSHIP

This Indenture of Partnership is made on this the 1st day of September 2020 at Shillong

BETWEEN

Smt Jenita Wallang D/o Late H Lyngdoh , aged about 53 Years by religion Christian, by profession business resident of Lachumiere East and Loreto Shillong 793003 East Khasi Hills District Meghalaya (Which expression shall unless excluded or repugnant to the context be deemed to include his legal heirs, successor, representatives, administrators and assigns) of the First Part.

-AND-

Shri Ajay Kumar Agarwala S/o Late Shiv Kumar Agarwala, aged about 50 years by religion Hindu, by profession business resident of G S Road Garikhana Shillong 793002 East Khasi Hills District Meghalaya (Which expression shall unless excluded or repugnant to the context be deemed to include his legal heirs, successor, representatives, administrators and assigns) of the Second Part.

Ajay Kumar Agarwala

NOTARY EAST KHASI HILLS DISTRICT GOVT OF MEGHALAYA 8/12/2020

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मेघालय MEGHALAYA 217416

-AND-

Shri Neeraj Kapoor S/o Late O P Kapoor , aged about 56 Years by religion Hindu, by profession business resident of Opp Angel Play School Upper Lachumiere Shillong 793001 East Khasi Hills District Meghalaya (Which expression shall unless excluded or repugnant to the context be deemed to include his legal heirs, successor, representatives, administrators and assigns) of the Third Part.

-AND-

Shri Pankaj Kapoor S/o Late O P Kapoor , aged about 51 Years by religion Hindu, by profession business resident of Opp Angel Play School Upper Lachumiere Shillong 793001 East Khasi Hills District Meghalaya (Which expression shall unless excluded or repugnant to the context be deemed to include his legal heirs, successor, representatives, administrators and assigns) of the Fourth Part.

NOW THIS DEED OF PARTNERSHIP WITNESSETH AS FOLLOWS:

1. NAME AND PLACE: -

That the name & style of partnership firm is and shall be "M/s Umpohliew Central Warehouse", with its principal place of business at 9th Mile Baridua,

NOTARY GOVT. OF MEGHALAYA

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Opp CRPF Camp, Ri-Bhoi District Meghalaya and registered office at, G S Road Garikhana Shillong- 793002, East Khasi Hills District, Meghalaya and/or at such place or places, as shall be agreed to by the partner from time to time. The partners shall at liberty to open branch/s at such other place/s either in the name of the firm or any other name/s to be decided by the partners mutually from time to time.

2. BUSINESS: -

The business of the partnership firm initially shall be

(i) Warehousing and Distribution of all types of IMFL/Beer/Wine/BIO Products and any other items of similar nature.

(ii) The partner shall be at liberty to undertake any other line of business in addition to or in substitution of the present business.

3. COMMENCEMENT AND DURATION: -

That the business of this Partnership shall deemed to have commenced on or from 01/09/2020 and the Partnership shall be at will.

4. CAPITAL CONTRIBUTION

That necessary capital as well as further funds required for the purpose of the partnership business shall be contributed or arranged by the partners in such manner as may be mutually agreed upon by and between the partners from time to time.

5. REMUNERATION TO PARTNERS

Remuneration includes any payment of salary, bonus, commission or remuneration to any partner.
The total remuneration payable to all the working partners will be determined as under:

(a)	**Where the book profit is or Loss of is in Minus**	Nil
(b)	**On the book profit is up to Rs. 300000/-**	To the extent of available book profit upto Rs. 150000/- or 90% of book profit, whichever is more.
(c)	**Above Rs. 3,00,000/-**	60%

The total remuneration payable to all the working partners as given in para iii above will be automatically substituted as per the provisions of the section 40(b) of the Income Tax Act or any other applicable provisions as may be in force in the Income Tax Act 1961 or any other applicable law on Income Tax for the relevant accounting year.

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The book profit referred above will be determined as per explanation 3 to section 40(b) of Income Tax Act 1961 or any other applicable provisions as may be in force in the Income Tax assessment of the partnership firm for the relevant accounting year.

That where the book Profit as determined as per explanation 3 to section 40(b) of Income Tax Act 1961 or any other applicable provisions as may be in force in the Income Tax assessment of the partnership firm for the relevant accounting year is lower or nil or minus, the remuneration shall be proportionately lower or NIL as the case may be.

The remuneration payable as above shall be credited to the respective accounts of partners at the closing of accounting period when the final accounts of the partnership firm are made.

6. **SHARE: -**

Profits or loss of the firm (after deducting interest, salary, remuneration payable to the partner in accordance with the clauses of this deed of Partnership) shall be divided and distributed amongst the partners on the close of the accounting year in the following proportion.

Jenita Wallang	: 25 Percent
Ajay Kumar Agarwala	: 25 Percent
Neeraj Kapoor	: 25 Percent
Pankaj Kapoor	: 25 Percent

DRAWINGS: -

That the partners may make drawings from the Firm from time to time as may be mutually decided by them and such withdrawals shall be debited to their respective capital accounts.

7. **ACCOUNTS AND ACCOUNTING YEAR: -**

(a) That the accounting year of this Partnership Firm Shall be financial year ending on 31st March every year.

(b) That the books of accounts along with vouchers and other necessary papers, documents etc. as required under law shall be kept at the place of business and will remain open to the partners for inspection and each partner or his agent will have the right and power to take copies of such accounts or documents at all reasonable time. The Profit and Loss Account and Balance Sheet shall be drawn at least once in a year and the share of Profit as the case may be shall be adjusted with the capital Accounts of the Partners.

8. **BANK ACCOUNT: -**

That the partners will have the liberty to open bank account with any Bank or Banks in the name of above mentioned Partnership firm and such accounts shall be operated by the party to the deed. Such arrangements may be changed and/or altered with the mutual consent of the partners at any time. The Other partners undertake to make themselves present before the bank anytime as and when required.

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9. **RIGHTS AND DUTIES:**

That the parties shall be entitled:

a) To open bank account with Scheduled Bank/Non Schedule Bank and secure overdrafts, loans from such bank(s) or other financial institutions (Central/State/Local) against security of partnership assets or other assets whether belonging to partners or otherwise on such terms and conditions deemed proper and to sign all papers, documents etc. in connection herewith;

b) To borrow money and raise loans;

c) To enter into contract with any person(s) for carrying out the partnership business;

d) To sign, draw, accept, negotiate, pay, satisfy or receive any Bill of Exchange, Hundis, promissory Notes, Cheques, Orders for payment or Delivery of Money, Security of Goods, Bill of Lading or other negotiable/mercantile instruments and to execute any other documents relating to business for and on behalf of the firm in the usual course of business.

e) To devote reasonable time and energy for the firm and shall not allow its works to suffer but the partners shall be free to carry on all other business(s) of their own without any hindrance whatsoever.

f) To act on behalf of the firm generally.

g) The partners herein are hereby individually empowered and authorized to sign all applications, contracts, tenders, documents, receipts, agreements, - letters, negotiations etc. in respect of arbitrations, licenses, registrations, tenders, orders etc. relating to this partnership business and also to appear and represent the Firm on behalf of the other partner before the Authorities which may be necessary from time to time. All acts, deeds and things lawfully done by any of the partner herein shall be deemed as acts, deeds and things done by the other partner and shall be binding upon them.

h) All notices required to be given to any Partner shall be deemed to have been served, if sent to such partner at the office of the Firm or at his residential address by registered post.

i) None of the partner shall without the consent in writing of other partner release or compound any debt owing to the Firm or diminish security without receiving the full amount thereof or lend any money or deliver the goods belonging to or otherwise, then in usual course of business of the Firm or make any assignment or trust of his share or interest in the Firm or do or knowingly permit to be done anything whereby the property of the Firm may be exposed in execution. Any infringement of the terms stipulated above on the part of any partner shall enable the others to exclude the former from this partnership business.

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j) The partners at any time may admit any other person or persons as Partner or Partners in the Firm on such terms and conditions as may be mutually agreed upon. In case of such reconstitution, interest on Capital and Remuneration receivable by the existing Partners up to the date prior to such reconstitution shall be credited to the Capital Accounts of the existing Partners, after deducting their drawings out of the aforesaid amount.

k) The Goodwill of the Firm will be ascertained at two years purchase of the average net profit of last three accounting years.

l) None of the partners shall sell or mortgage his share and interest in this business to any stranger.

m) The partnership may be dissolved with the consent of all the partners and the property and assets of the Firm shall be realized and the proceeds shall be applied for paying the outstanding Government dues, if any and liquidating the claims of the creditors including the loan advanced by the partners together with interest. The surplus, if any shall be applied for repaying to the partner or partners, the amount of interest on Capital and remuneration receivables by the partners upto the date of dissolution. Thereafter the surplus shall be utilized to repay the balance standing in the Capital account of each partner and the further balance, if any, shall be divided between the partners in proportion to their respective profit and loss sharing ratio.

n) That the above terms and condition may be varied, altered, abrogated and new terms and conditions may be added from time to time with the consent of all the partners either verbally or in writing as the partner may think fit and proper.

o) THAT the rights and duties of the partners inter se and in respect of the partnership business subject to the terms of this Deed, shall be governed as per the provisions of the Indian Partnership Act, 1932

10. **RETIREMENT, DEATH, LUNACY AND INSOLVENCY: -**

a) The Partnership shall not be dissolved on retirement, resignation, insolvency or physical incapacitation of any partner.

b) Any partner may retire or resign from the Partnership by giving three months clear notice according to English Calendar, to the other partners in writing stating his/their intention of doing so, in such case, share of profit or loss of the retiring partner upto the date of his retirement or resignation shall be ascertained and after adjustment of his drawings and liabilities of his share in the Firm, the balance in Capital Account standing in his credit upto the date of his retirement or resignation as well as his share of Goodwill in the firm, to be ascertained in the manner as agreed shall be paid by the continuing partners within three months from the date of his retirement or resignation. The continuing partners will have the right to carry on the business.

c) In case of death of any partner, the partnership shall not be dissolved the legal heir of the partners shall be step into the shoes of the deceased partner, if they so desire taking over the deceased partners share, interest, assets and liabilities in the firm. If the legal heir of the

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deceased partner does not express their willingness within two months from the date of receipt of communication to be sent by the other partners to them within thirty days from the date of death of the deceased partner in such case it will be deemed that the legal heir is not willing to enter into Partnership with the other partners as stipulated hereinabove in this Indenture. The other partners shall have the right to carry on the business in the manner they may like without any let or hindrance on the part of the legal heir of the deceased partner.

11. ARBITRATION

That all the disputes relating to this partnership between the partners or their representatives, if cannot be settled mutually, the same shall be referred to arbitration and the entire proceedings thereto shall be governed as per provision of the ARBITRATION AND CONCILATION Act 1996 or modification thereof.

12. JURISDICTION:

That jurisdiction for all Civil/Criminal disputes related to this partnership business among the partner(s) or their legal representatives(s) shall be the District Headquarter.

13. PARTNERSHIP ACT: -

That for all other matters not specifically mentioned in this Partnership deed, the provisions of Indian Partnership Act, 1932 shall apply.

IN WITNESS WHEREOF the parties to the above PRESENTS their respective hands this day and year mentioned above.

WITNESSES:

1. VICTORIA WALLANG 9863061823
2. (AMAL DEB) 9863095286

SIGNATURES OF THE PARTNERS

Jenita Wallang

Ajay Kumar Agarwala

Neeraj Kapoor

Pankaj Kapoor

NOTARY

MELANIKA LYNGWA
NOTARY
East Khasi Hills District
Government of Meghalaya

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Filed on:- 13/9/2023

S/C

DISTRICT: EAST KHASI HILLS

IN THE HIGH COURT OF MEGHALAYA
AT SHILLONG

(CIVIL EXTRAORDINARY WRIT JURISDICTION)

W.P. (C) No. 186 of 2021

Filed by:
Shri. Neeraj Kapur,
Through Ms. S. Rumthao, Advocate.
On -..... September 2023.

IN THE MATTER OF:

W.P. (C) No. 186 of 2021

International Spirits and Wines Association of India

... Petitioner

-Versus-

State of Meghalaya and others.

... Respondents

- AND -

IN THE MATTER OF:

An affidavit on behalf of the Respondent No. 3 in reply to the Supplementary Affidavit dated 11.05.2023 filed by the petitioner.

A F F I D A V I T

I, Shri. Neeraj Kapoor, son of (L) O.P. Kapoor, aged about 59 years, resident of Upper Lachumiere, Shillong, East Khasi Hills district, Meghalaya do hereby solemnly affirm and say as follows:

1. That I am a partner in M/s Umpohliew Central Bonded Warehouse (respondent No. 5 herein) and I am acquainted with the facts and circumstances of the case. On being authorized I am competent to swear

this instant affidavit on behalf of the respondent No. 5. I have received a copy of the supplementary affidavit filed by the petitioners and having gone through the same, have understood the contents thereof. In response to the said supplementary affidavit filed by the petitioner, the answering respondent through the deponent is filing the instant affidavit.

2. That the deponent denies all the statements and averments made in the supplementary affidavit except those which are specifically admitted by the deponent and those born out of records.

3. That with regards to the statements and averments made in paragraphs 1, 2 and 3 of the supplementary affidavit, the deponent has no comments to make.

4. That with regards to the statements and averments made in paragraph 4 (I), (II), (III) and (IV) of the supplementary affidavit, the deponent denies the same and states that the present liquor trade regime after introduction of the Central Bonded Warehouse (CBW) Licensee in no manner enables the CBW licensee to act arbitrarily or to the detriment of other players in liquor trade in the State of Meghalaya. The answering respondent has filed the affidavit-in-opposition dated 04.10.2021 allaying all the apprehensions, allegations and contentions of the petitioners inter alia as follows:-

   i. That the Rules as well as the terms and conditions of the license provide for adequate safeguards so that the Central Bonded Warehouse maintains sufficient stock of IMFL, Beer, Wine, BIO etc., of all registered brands and supplies the same to the Bonded Warehouses within the State without any unnecessary delay. Rule 44(9) of the Meghalaya Bonded Warehouse Rules clearly stipulates that the CBW shall have the capacity to supply and deliver all registered Brands of IMFL, Beer, Wine, BIO etc., to the Bonded Warehouses within forty-five days for goods produced in the State and

sixty days for goods imported from outside the State. Rule 44(10) further provides that CBW shall have minimum stock for all types of Brands for one month at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

ii. That the allegation that CBW Licensee will impose unreasonable and different credit periods on different suppliers is also unfounded because it is the manufacturer who determines the price, payment terms, credit period and other commercial terms in most of the cases. Since the credit terms are determined by the manufactures, there is hardly any scope of for CBW for claiming any reasonable or unreasonable credit period.

iii. The further allegation that CBW Licensee can impose payment terms favourable to it such as funding of Excise Duty, freight charges etc., is also without any basis. As stated above, it is the manufacturer who determines the price, payment terms, credit period and other commercial terms in most of the cases.

iv. The further allegation - that manufacturers/brand owners would have no recourse to settle any disputes with the CBW Licensee insofar imposition of such arbitrary terms, which would ultimately compel several such players to be driven out of market in the State of Meghalaya – is also unfounded and without any basis.

5. That with regards to the statements and averments made in paragraph 4(V) of the supplementary affidavit, the deponent denies the same and states as follows:

(a) That in terms of the requirements a participant in the tender for Central Bonded Warehouse is required to have minimum experience of 15

years in the trade of liquor in the State of Meghalaya and must have annual turnover of Rs. 100 Crores. Experience in liquor trade can only refer to experience either in running a retail liquor outlet or running a Bonded Warehouse or running a liquor manufacturing/bottling unit in Meghalaya. Thus, only those who had experience in liquor trade of any of the above three categories are eligible for participating in the tender. The answering respondent firm Umpohliew Central Bonded Warehouse has 4 partners and they are in liquor trade. One of the partners, namely Shri. Ajay Kumar Agarwal owns M/s SK Bonded Warehouse. Smti. Jenita Wallang has stake in M/s North-East Bottling Co. Shri. Pankaj Kapur has stake in M/s MDH Bottling Plant and is a partner in Valentine Bonded Warehouse. Shri. Niraj Kapur has a stake in M/s MDH Bottling Plant. Thus the partners of M/s Umpohliew Central Bonded Warehouse have experience of more than 15 years in liquor trade and as such fulfilled the eligibility for Central Bonded Warehouse.

(b) That the deponent states that though the partners of M/s Umpohliew Central Bonded Warehouse have upstream or downstream interests in the liquor trade, however, such upstream or downstream interests do not in any manner affect the commercial interests of other players in the liquor trade like retailer outlets, Bonded Warehouses of manufacturers or bottlers. Under the present regime there is no possibility of CBW pushing any particular brand of liquor and discouraging any particular brand of liquor. In terms of the Rules, a bonded warehouse issues an Import Permit to CBW indicating the brand of liquor and the quantity thereof in terms of their requirement. CBW is under obligation under the Rules to supply liquor of those particular brands and as per the quantity for which a Bonded Warehouse has issued the permit and the supply order. It is not in the hands of CBW to supply a different brand or to supply a different quantity.

Copy of a representative Import Permit indicating the brand of liquor and quantity of liquor indented for by a BW to CBW is annexed and marked as Annexure – A (Series).

(c) That, further, the price at which the liquor is to be sold by CBW to BW, BW to Retailer and Retailer to Consumer are determined by the Commissioner of Excise under Rule 44(13) of the Rules on the ex-bond rates by the manufacturers/ brand-owners and are notified by the Commissioner of Excise indicating the complete break-up of prices. As such, there is absolutely no scope for the CBW to maneuver or manipulate the prices in any manner.

Copies of a sample brand registration with MRP and the Rate Card issued by the Commissioner of Excise is annexed and marked as Annexure – B and C (Series).

6. That with regards to the statements and averments made in paragraph 5 of the supplementary affidavit, the deponent denies the same and states that there are adequate checks and balances in the Rules as well as terms and licenses and CBW does not enjoy any monopolistic power under the present liquor trade regime. As stated above, the CBW is under legal obligation to supply liquor to BW as per the brand and quantity specified in the Import Permit. Even under the present regime, the manufacturers/ brand-owners are negotiating with the Bonded Warehouses and Retailers as per their marketing policy to promote their respective brands. The CBW is not a hindrance in such marketing policies and marketing activities of the manufacturers/brand-owners.

7. That with regards to the statements and averments made in paragraphs 6 and 7 of the supplementary affidavit, the deponent denies the same and states as follows:

(a) That the petitioner has only sought to present two hypothetical situations in paragraph 6, but has not presented the real picture. The CBW is operational since July 2021 and it is a fact that Maximum Retail Price of liquor in the State of Meghalaya has not gone up for any of the liquor brands because of introduction of CBW. The MRP of each and every brand of liquor registered in Meghalaya is fixed by the Commissioner of Excise upon application for registration of brand with suggested MRP submitted by the respective manufacturer. It is not in the hands of either CBW or BW or Retailer to increase or decrease the MRP of any brand of liquor. As far as liquor manufacturers are concerned, several of the liquor manufacturers have voluntarily factored in margin for CBW considering the services rendered by CBW and the ease of business brought about by CBW for the liquor manufacturers. As stated above, BW is entitled to minimum 8% profit and in the earlier regime, the manufacturers were required to destination-deliver liquor to each and every BW in the entire State of Meghalaya from West Garo Hills district to East Jaintia Hills district at the cost of the manufacturer. Now the responsibility of destination delivery is on CBW and the cost of delivery has to be borne by CBW. In the earlier regime, smaller BWs were not able to procure costly brands of liquor because the manufacturers did not accept orders below a certain quantity. Now with single source of purchase, the BWs are able to procure all types of brands of liquor from CBW as per their (BWs') requirements. This has resulted in higher sale of liquor which in turn has benefitted the manufacturers. This has led to a substantial improvement in availability of liquor brands with the Retailers all across the State and this has led to substantial increase in the Excise Revenue of the State. Further, CBW has to pay annual Licence Fee of Rs. 1.65 Crores (with annual increment of Rs. 10 Lakhs) to the State Government. Considering all these beneficial aspects, several of the

liquor manufacturers have issued the price break up as to the price at which manufacturer will supply to CBW, CBW to BW, BW to Retailer and Retailed to Consumer by providing for a reasonable margin for CBW. As such, when the liquor manufacturers and BWs are satisfied with the introduction and functioning of CBW, the petitioner association has no surviving cause of action or locus standi to pursue the present petition.

Copy of a representative rate card issued by liquor manufacturer is annexed and marked as Annexure – D (Series).

8. That with regards to the statements and averments made in paragraphs 8 and 9 of the supplementary affidavit, the deponent denies the same and most humbly submits that, as stated above, there are adequate safeguards in the Rules and the all the allegations of the petitioner are in the realm of hypothetical apprehensions and without any actual cause of action basis. As a matter of fact, most of the BWs are satisfied with the introduction of CBW and have issued letters of appreciation in favour of the CBW as this has provided them with faster delivery of liquor and better availability of different brands of liquor and has also reduced the delivery time of liquor and also reduced their working capital investments. Similarly, most of the manufacturers are also satisfied with introduction of CBW as this has led to growth in volume of their sales and have also brought about ease of business for the manufacturers since the manufacturers now have to deliver at one point that is warehouse of CBW and not to each and every BW in the State. The new regime is beneficial to the State Government as it has brought ease of revenue administration and increase in Excise Revenue.

Copy of letters of appreciation issued by BWs and by manufacturers are annexed hereto and are marked as Annexure – E (Series) and F (Series).

9. That the deponent states that, in view of the above, the supplementary affidavit is without any substance and the writ petition is devoid of any merit and hence is liable to be dismissed.

10. That the statement made in paragraphs .... are true to my knowledge and the statements made in paragraphs ..... being matters of record are true to my information derived there from and the rest are my humble submissions before this Hon'ble Court.

I sign this affidavit on this day the ..... day of September, 2023 at Shillong.

VERIFICATION

Verified at Shillong on this ..... day of September, 2023, that the contents of the above affidavit are correct and true to the best of my knowledge and belief and nothing has been concealed therefrom.

Identified by:

DEPONENT

Advocate

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA : 1664

IMPORT PERMIT NO VB/68

Dated Shillong, the 08th May 2023

Messers VALENTINE BONDED WAREHOUSE, FERNDALE COMPOUND, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/ Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 08-05-2023 to 17-06-2023

	750 (ml)	700 (ml)	650 (ml)	330 (ml)	Total	B.L.	LPL
GLENFIDDICH SINGLE MALT SCOTCH WHISKY AGED 12 YEARS	0	10	0	0	10.00	84.00	63.00
HEINEKEN LAGER BEER	0	0	0	50	50.00	396.00	0.00
JOHNNIE WALKER RED LABEL BLENDED SCOTCH WHISKY	20	0	0	0	20.00	180.00	135.00
KINGFISHER SUPER PREMIUM LAGER BEER	0	0	200	0	200.00	1560.00	0.00
KINGFISHER ULTRA LAGER BEER	0	0	100	100	200.00	1572.00	0.00
OLD MONK VERY OLD VATTED XXX DELUXE RUM (PET)	200	0	0	0	200.00	1800.00	1350.00
	220	10	300	150	680.00	5592.00	1548.00

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-4/2023/68-A

Dated Shillong, the 08th May 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s VALENTINE BONDED WAREHOUSE, FERNDALE COMPOUND, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

IPF + ADVALOREM Rs. Rs.0.00

Certified to be true Copy

Advocate

(M.Dkhartmar)
Assistant Commissioner of Excise

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA :

1204

IMPORT PERMIT NO APB/8 Dated Shillong, the 25th April 2023

Messers A.P. BONDED WAREHOUSE, 29 Cantonment, Opposite Cantonment Beat House, Goenka Compound, Shillong, East Khasi Hills District, 793002, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/.Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 25-04-2023 to 04-06-2023

	750 (ml)	180 (ml)	Total	B.L.	LPL
MC. DOWELLS NO.1 CELEBRATION MATURED XXX RUM	60	0	60.00	540.00	405.00
OFFICERS CHOICE PRESTIGE WHISKY	300	100	400.00	3564.00	2673.00
OLD MONK VERY OLD VATTED XXX DELUXE RUM (PET)	30	0	30.00	270.00	202.50
OLD MONK VERY OLD VATTED XXX RUM	20	40	60.00	525.60	394.20
	410	140	550.00	4899.60	3674.70

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-40/2023/8-A Dated Shillong, the 25th April 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s A.P. BONDED WAREHOUSE, 29 Cantonment, Opposite Cantonment Beat House, Goenka Compound, Shillong, East Khasi Hills District, 793002, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

IPF + ADVALOREM Rs. Rs.0.00

Certified to be true Copy
Advocate

(M.Dkhartmar)
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

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GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA : 1211

IMPORT PERMIT NO APB/16

Dated Shillong, the 25th April 2023

Messers A.P. BONDED WAREHOUSE, 29 Cantonment, Opposite Cantonment Beat House, Goenka Compound, Shillong, East Khasi Hills District, 793002, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/ Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 25-04-2023 to 04-06-2023

	650 (ml)	500 (ml)	Total	B.L.	LPL
BIRA 91 GOLD WHEAT STRONG BEER	20	10	30.00	276.00	0.00
BIRA 91 RISE RICE STRONG LAGER BEER	5	5	10.00	99.00	0.00
HAYWARDS 5000 PREMIUM STRONG BEER	200	200	400.00	3960.00	0.00
KINGFISHER SUPER PREMIUM LAGER BEER	50	0	50.00	390.00	0.00
KINGFISHER ULTRA LAGER BEER	50	0	50.00	390.00	0.00
ORIGINAL BIRA 91 WHITE BEER	0	20	20.00	240.00	0.00
	325	235	560.00	5355.00	.00

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-40/2023/16-A

Dated Shillong, the 25th April 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s A.P. BONDED WAREHOUSE, 29 Cantonment, Opposite Cantonment Beat House, Goenka Compound, Shillong, East Khasi Hills District, 793002, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

IPF + ADVALOREM Rs. Rs.0.00

Certified to be true Copy
Advocate

(M.Dkhartmar)
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA : 940

IMPORT PERMIT NO VB/40 Dated Shillong, the 21st April 2023

Messers VALENTINE BONDED WAREHOUSE, FERNDALE COMPOUND, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/ Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 21-04-2023 to 31-05-2023

	500 (ml)	Total	B.L.	LPL
HAYWARDS 5000 PREMIUM STRONG BEER	400	400.00	4800.00	0.00
KINGFISHER STRONG SUPER PREMIUM BEER	200	200.00	2400.00	0.00
	600	600.00	7200.00	.00

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-4/2023/40-A Dated Shillong, the 21st April 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s VALENTINE BONDED WAREHOUSE, FERNDALE COMPOUND, SHILLONG, EAST KHASI HILLS DISTRICT, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

IPF + ADVALOREM Rs. Rs.0.00

(M.Dkhartmar)
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

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Advocate

GOVERNMENT OF MEGHALAYA

OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA :

891

IMPORT PERMIT NO RDBW/4

Dated Shillong, the 20th April 2023

Messers RADIENT BONDED WAREHOUSE, 9TH MILE BARIDUA RI BHOI DISTRICT, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/ Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 20-04-2023 to 30-05-2023

	750 (ml)	Total	B.L.	LPL
CAMINO REAL BLANCO TEQUILA	5	5.00	45.00	33.75
CAMINO REAL TEQUILA GOLD	5	5.00	45.00	33.75
CHARLES ROUX SPARKLING WINE	2	2.00	18.00	13.50
UP CHENET MERLOT RED WINE	2	2.00	18.00	4.10
LE GRAND NOIR CHARDONNAY WINE	2	2.00	18.00	13.50
LE GRAND NOIR PINOT NOIR WINE	3	3.00	27.00	20.25
PEDRERA BLANCO	1	1.00	9.00	1.97
PEDRERA MONASTREL	1	1.00	9.00	2.12
PEDRERA ROSADO ROSE	1	1.00	9.00	1.89
	22	22.00	198.00	124.83

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-56/2023/4-A

Dated Shillong, the 20th April 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s RADIENT BONDED WAREHOUSE, 9TH MILE BARIDUA RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

Certified to be true
Advocate

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE : MEGHALAYA :

(E)

IMPORT PERMIT NO SUBW/43 Dated Shillong, the 22nd May 2023

Messers SUCHONA BONDED WAREHOUSE, 9TH MILE, BARIDUA, RI-BHOI DISTRICT, MEGHALAYA are hereby permitted to import under bond the following 25 ° U P Strength of Indian Made Foreign Liquor/ Exceeding/ Not exceeding 5% of V/V or 8.75° Proof of Beer from M/S UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA by rail/road or by both.

This permit is not transferable and is valid for a period of 22-05-2023 to 01-07-2023

	180 (ml)	Total	B.L.	LPL
ROYAL STAG BLENDED WHISKY	550	550.00	4752.00	3564.00
	550	550.00	4752.00	3564.00

Sd/- M. Dkhartmar
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

Memo No.MEG/CE-37/2023/43-A Dated Shillong, the 22nd May 2023

Copy to :-

1. M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

2. The Excise Officer Incharge M/s UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, RI BHOI DISTRICT, MEGHALAYA for information and necessary action.

3. M/s SUCHONA BONDED WAREHOUSE, 9TH MILE, BARIDUA, RI-BHOI DISTRICT, MEGHALAYA for information and necessary action.

4. Bonded Warehouse File.

IPF + ADVALOREM Rs. Rs.0.00

(M.Dkhartmar)
Assistant Commissioner of Excise
(HQ) Meghalaya, Shillong.

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Certified to be true Copy
Advocate

ANNEXURE - B(Series)

Beam

Beam Global Spirits & Wine (India) Pvt. Lt
Corporate Office:
12th Floor, DLF Building No. 10
Tower – C, DLF Cyber City, Phase – II,
Gurgaon – 122002 (Haryana), India
Tel : +91 124 4922000
Fax : +91 124 4922090
Web : www.beamsuntory.com

383

Date: 14/4/23

To,
The Commissioner of Excise,
Shillong, Meghalaya.

Dear Sir,

Sub: **Registration of Brands & Labels for the year 2023-24.**

We have the pleasure to inform you that we intent for registration of our following brands & labels for marketing in the state of Meghalaya for the year 2023-24.

Brand & Label Registration for the year 2023-24

S.No.	Brand Name	Label Pack Size	Alcohol Strength	Units/Case	BL/Case	LPL/Case	Ex-Bond Price/Case	MRP Bottle
1	Teacher's Highland Cream Blended Scotch Whisky	1000 ml	42.8% v/v	9	9	6.75	8,547.58	1850
2	Teacher's Highland Cream Blended Scotch Whisky	750 ml	42.8% v/v	12	9	6.75	8,720.47	1410
3	Teacher's Highland Cream Blended Scotch Whisky	375 ml	42.8% v/v	24	9	6.75	9,105.77	730
4	Teacher's Highland Cream Blended Scotch Whisky	180 ml	42.8% v/v	48	8.64	6.48	9,259.61	370
5	Teacher's 50 Blended Scotch Whisky	750 ml	42.8% v/v	12	9	6.75	13,406.35	2040
6	Teacher's 50 Blended Scotch Whisky	375 ml	42.8% v/v	24	9	6.75	13,406.34	1020
7	Teacher's 50 Blended Scotch Whisky	180 ml	42.8% v/v	48	8.64	6.48	13,940.99	530
8	Teacher's Highland Cream Reserve Blended Scotch Whisky	750 ml	42.8% v/v	12	9	6.75	10,182.15	1600
9	Teacher's Highland Cream Reserve Blended Scotch Whisky	375 ml	42.8% v/v	24	9	6.75	10,721.08	835
10	Teacher's Highland Cream Reserve Blended Scotch Whisky	180 ml	42.8% v/v	48	8.64	6.48	10,798.04	420
11	Teacher's Golden Thistle Blended Scotch Whisky	750 ml	42.8% v/v	12	9	6.75	18,288.87	2770
12	Jim Beam Kentucky Straight Bourbon Whiskey	750 ml	42.8% v/v	12	9	6.75	12,105.46	1850
13	Jim Beam Kentucky Straight Bourbon Whiskey	180 ml	42.8% v/v	48	8.64	6.48	12,028.45	460
14	Oaksmith Gold International Blended Whisky	750 ml	42.8% v/v	12	9	6.75	3,949.46	760
15	Oaksmith Gold International Blended Whisky	375 ml	42.8% v/v	24	9	6.75	3,949.46	380

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16	Oaksmith Gold International Blended Whisky	180 ml	42.8% v/v	48	8.64	6.48	3,949.30	190
17	Oaksmith International Blended Whisky	750 ml	42.8% v/v	12	9	6.75	2,192.81	490
18	Oaksmith International Blended Whisky	375 ml	42.8% v/v	24	9	6.75	2,269.31	250
19	Oaksmith International Blended Whisky	180 ml	42.8% v/v	48	8.64	6.48	2,128.74	120

Name & Address of manufacturing unit:

Beam Global Spirits & Wine (India) Pvt. Ltd.
Sublessee at Great Galleon ventures limited.
Survey No. 258/1/1, 258/1/2 & 262/1,
Village Sejwaya, Lebad Chowki, Ghatabillod, Dhar.
Madhya Pradesh 454773

Country of Origin: Scotland

1) Teacher's Highland Cream Blended Scotch Whisky
2) Teacher's 50 Blended Scotch Whisky
3) Teacher's Golden Thistle Blended Scotch Whisky
4) Teacher's Highland Cream Reserve Blended Scotch Whisky

Country of Origin: USA

1) Jim Beam Kentucky Straight Bourbon Whiskey

Country of Origin: India

1) Oaksmith Gold International Blended Whisky
2) Oaksmith International Blended Whisky

We enclose here with 3 (Three) sets of each label of above-mentioned brands for your reference and record.

You are requested to accord your kind approval in this regard at the earliest.

Thanking you,

Yours faithfully,
For, Beam Global Spirits & Wine (India) Pvt. Ltd.

Aakash Das
Power of Attorney Holder

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Cost Card Oaksmith Gold International Blended Whisky and Oaksmith International Blended Whisky

	Oaksmith Gold 750	Oaksmith Gold 375	Oaksmith Gold 180	Oaksmith International 750	Oaksmith International 375	Oaksmith International 180
Ex-Bond Price	₹ 3,949.46	₹ 3,949.46	₹ 3,949.30	₹ 2,192.81	₹ 2,269.31	₹ 2,128.74
Import Fee	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00
Literage Fees	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00
Ad valorem levy	₹ 1,620.00	₹ 1,620.00	₹ 1,620.00	₹ 1,300.00	₹ 1,300.00	₹ 1,300.00
VAT	₹ 1,753.34	₹ 1,753.34	₹ 1,753.29	₹ 1,130.34	₹ 1,153.29	₹ 1,111.12
Landed to Retail	₹ 7,597.80	₹ 7,597.80	₹ 7,597.59	₹ 4,898.15	₹ 4,997.60	₹ 4,814.86
Retail Margin	₹ 1,519.56	₹ 1,519.56	₹ 1,519.52	₹ 979.63	₹ 999.52	₹ 962.97
Retail Lifting Fee(PC)	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00
MRP/ case	₹ 9,119.36	₹ 9,119.36	₹ 9,119.11	₹ 5,879.78	₹ 5,999.12	₹ 5,779.83
MRP Per Bottle	₹ 760.00	₹ 380.00	₹ 190.00	₹ 490.00	₹ 250.00	₹ 120.00

Cost Card Teacher's Scotch And Jim Beam Whiskey

	Teacher's Highland Cream 1000	Teacher's Highland Cream 750	Teacher's Highland Cream 375	Teacher's Highland Cream 180	Teacher's 50 750	Teacher's 50 375	Teacher's 50 180	Teachers Highland cream Reserve 750	Teachers Highland cream Reserve 375	Teachers Highland cream Reserve 180	Teacher's Golden Thistle 750	Jim Beam Kentucky Straight Bourbon 750	Jim Beam Kentucky Straight Bourbon 180
Ex-Bond Price	₹ 8,547.58	₹ 8,720.47	₹ 9,105.77	₹ 9,259.61	₹ 13,406.35	₹ 13,406.34	₹ 13,940.99	₹ 10,182.15	₹ 10,721.08	₹ 10,798.04	₹ 18,288.87	₹ 12,105.46	₹ 12,028.45
Import Fee	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00
Literage Fees	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00
Advalorem levy	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 2,010.95	₹ 2,010.95	₹ 2,091.15	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 2,743.33	₹ 1,850.00	₹ 1,850.00
VAT	₹ 3,201.77	₹ 3,253.64	₹ 3,369.23	₹ 3,415.38	₹ 4,707.69	₹ 4,707.69	₹ 4,892.14	₹ 3,692.15	₹ 3,853.82	₹ 3,876.91	₹ 6,392.16	₹ 4,269.14	₹ 4,246.03
Landed to Retail	₹ 13,874.35	₹ 14,099.11	₹ 14,600.00	₹ 14,800.00	₹ 20,400.00	₹ 20,399.97	₹ 21,199.28	₹ 15,999.30	₹ 16,699.91	₹ 16,799.95	₹ 27,699.37	₹ 18,499.60	₹ 18,399.48
Retail Margin	₹ 2,774.87	₹ 2,819.82	₹ 2,920.00	₹ 2,960.00	₹ 4,080.00	₹ 4,079.99	₹ 4,239.86	₹ 3,199.86	₹ 3,339.98	₹ 3,359.99	₹ 5,539.87	₹ 3,699.92	₹ 3,679.90
MRP/ case	₹ 16,649.22	₹ 16,918.93	₹ 17,520.00	₹ 17,760.00	₹ 24,479.99	₹ 24,479.97	₹ 25,439.13	₹ 19,199.16	₹ 20,039.89	₹ 20,159.94	₹ 33,239.24	₹ 22,199.52	₹ 22,079.38
MRP Per Bottle	₹ 1,850.00	₹ 1,410.00	₹ 730.00	₹ 370.00	₹ 2,040.00	₹ 1,020.00	₹ 530.00	₹ 1,600.00	₹ 835.00	₹ 420.00	₹ 2,770.00	₹ 1,850.00	₹ 460.00

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Advocate

GOVERNMENT OF MEGHALAYA

OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-232/2022/ 535, Dated Shillong, the 26th April, 2023.

To:

M/s Beam Global Spirits and Wine (India) Pvt. Ltd.,
2nd Floor, 70/A – 18, Rama Road, Industrial Area,
Moti Nagar, New Delhi - 110015.

Subject:- **Approval for Registration of Brands for the year 2023 – 2024.**

With reference to your letter dated: 21.04..2023 and subject cited above, you are hereby informed that registration of the following brands is approved for sale in Meghalaya, for the financial year **2023 - 2024.**

Sl. No.	Brand's Name	Size	MRP	Name of Distillery
1.	Teacher's Highland Cream Blended Scotch Whisky.	1000ml	1850.00	M/s Beam Global Spirits and Wine (I), Pvt. Ltd., (Sub-Lessee At)Great GalleonVentures Ltd. Sejwaya, Dist.Dhar, Madhya Pradesh - 454773.
		750ml	1410.00	
		375 ml	730.00	
		180 ml	370.00	
2.	Teacher's 50 Blended Scotch Whisky	750 ml	2040.00	
		375 ml	1020.00	
		180 ml	530.00	
3.	Teacher's Highland Cream Reserve Blended Scotch Whisky.	750ml	1600.00	
		375 ml	835.00	
		180 ml	420.00	
4.	Teacher's Golden Thistle Blended Scotch Whisky.	750ml	2770.00	
5.	Jim Beam Kentucky Straight Bourbon Whiskey.	750ml	1850.00	
		180 ml	460.00	
6.	Oaksmith Gold International Blended Whisky	750 ml	760.00	
		375 ml	380.00	
		180 ml	190.00	
7.	Oaksmith International Blended Whisky	750 ml	490.00	
		375 ml	250.00	
		180 ml	120.00	

Joint Commissioner of Excise,
Meghalaya, Shillong.

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(179)

Pernod Ricard India Private Limited

Date: 30/03/2023

MEG/EXC/003/2023-24

To,
The Commissioner of Excise,
(Govt. of Meghalaya)
Shillong, Meghalaya

Sub :- Submission for Registration of Brands Name & Labels of IMFL for the year 2023-24

Dear Sir,

We are hereby submitting labels for the IMFL brands as listed in the enclosed annexure-A for registration for the year 2023-24 to be sourced from our supplying unit at Changsari, Kamrup District Assam.

The cost card and other relevant details of the brand can be found in annexure-A and the comparative Ex-Bond Price & MRP as approved in the neighbouring state of Assam is enclosed as annexure-B for reference.

Kindly do the needful and we shall be depositing the brand registration fees, once your good self approves our proposal.

Thanking you,

Yours Faithfully,
For **Pernod Ricard India Pvt Ltd**

Authorised Signatory

Enclosed – 1. Annexure A – IMFL Brand & Cost Card Details for Meghalaya
2. Annexure B – IMFL Ex-Bond & MRP Details approved in the state of Assam

At Aroma India Pvt. Ltd.
3rd Floor, Monal Tower, Near SBI Dispur Branch, G.S. Road, Dispur, Guwahati - 781 006, Assam, India
Telephone : 91-88769 80066
Registered Office : Atelier, No. 10, Level 1, Worldmark 2, Aerocity, New Delhi - 110 037
CIN : U74899DL1993PTC055062 • e-mail : info.india@pernod-ricard.com
www.pernod-ricard-india.com

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ANNEXURE-A

BII Brand Detail (Meghalaya) :

Sl No.	Brand Name	Pack Size	Alcoholic Strength	BL per Case	LPL per Case	No. of Bottles per Case	Country of Origin	Name Address of the Distiller	Ex-Bond Price Per Case	MRP	Renewal / Registration
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	42.8 % v/v	9	6.75	12	India	Blended and Bottled by Aroma India (P)Ltd. Brahmaputra Industrial Park, Plot No. 59-60B, Village Sila, PO-Changsari, North Guwahati Dist-Kamrup,Assam- 781101	13608.37	2070.00	Renewal
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	42.8 % v/v	9	6.75	12	India		8984.10	1444.00	Renewal
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	42.8 % v/v	9	6.75	24	India		8984.10	722.00	Renewal
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		8984.09	361.00	Renewal
5	Blenders Pride Reserve Collection Whisky	750 ml	42.8 % v/v	9	6.75	12	India		4335.26	840.00	Renewal
6	Blenders Pride Reserve Collection Whisky	375 ml	42.8 % v/v	9	6.75	24	India		4335.26	420.00	Renewal
7	Blenders Pride Reserve Collection Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		4335.26	210.00	Renewal
8	Oaken Glow Premium Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2992.95	594.00	Renewal
9	Oaken Glow Premium Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2992.95	297.00	Renewal
10	Oaken Glow Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3001.00	149.00	Renewal
11	Royal Stag Barrel Select Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2191.81	490.00	Renewal
12	Royal Stag Barrel Select Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2271.61	250.00	Renewal
13	Royal Stag Barrel Select Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		2269.87	125.00	Renewal

BII Cost Card (Meghalaya) :

Sl No.	Brand Name	Pack Size	No. of Bottles per case	Ex-Bond Price per Case	Import Duty	Literage Fees	Special Duty	30% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	12	13608.37	250.00	25.00	2,041.26	4,777.39	20,702.02	4,140.40	2.00	24,844	2,070.00
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	12	8984.10	250.00	25.00	1,850.00	3,332.73	14,441.83	2,888.37	2.00	17,332	1,444.00
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	24	8984.10	250.00	25.00	1,850.00	3,332.73	14,441.83	2,888.37	2.00	17,332	722.00
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	48	8984.09	250.00	25.00	1,850.00	3,332.73	14,441.82	2,888.36	2.00	17,332	361.00
5	Blenders Pride Reserve Collection Whisky	750 ml	12	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	840.00
6	Blenders Pride Reserve Collection Whisky	375 ml	24	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	420.00
7	Blenders Pride Reserve Collection Whisky	180 ml	48	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	210.00
8	Oaken Glow Premium Whisky	750 ml	12	2992.95	250.00	25.00	1300.00	1,370.39	5,938.34	1,187.67	2.00	7,128	594.00
9	Oaken Glow Premium Whisky	375 ml	24	2992.95	250.00	25.00	1300.00	1,370.39	5,938.34	1,187.67	2.00	7,128	297.00
10	Oaken Glow Premium Whisky	180 ml	48	3001.00	250.00	25.00	1300.00	1,372.80	5,948.80	1,189.76	2.00	7,141	149.00
11	Royal Stag Barrel Select Whisky	750 ml	12	2191.81	250.00	25.00	1300.00	1,130.04	4,896.85	979.37	2.00	5,878	490.00
12	Royal Stag Barrel Select Whisky	375 ml	24	2271.61	250.00	25.00	1300.00	1,153.98	5,000.59	1,000.12	2.00	6,003	250.00
13	Royal Stag Barrel Select Whisky	180 ml	48	2269.87	250.00	25.00	1300.00	1,153.46	4,998.33	999.67	2.00	6,000	125.00

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF EXCISE :: MEGHALAYA :: SHILLONG

No. MEG/CE-232/2022/486, Dated Shillong, the 19th April , 2023.

To: M/s Pernod Ricard India Pvt. Ltd,
3rd Floor,Monal Tower,Near SBI Dispur Branch,
G.S. Road, Dispur, Guwahati- 781006.

Subject:- Approval for Registration of IMFL Brands for the year 2023 -2024.

With reference to your letter dated: NIL and subject cited above, you are hereby informed that registration of the following brands is approved for sale in Meghalaya, for the financial year **2023 -2024.**

Sl. No.	Brand's Name	Size	MRP	Name of Distillery
1.	100 Pipers Blended Scotch Whisky, Aged 12 Years.	750 ml	2070.00	M/s. Aroma India (P) Ltd. Brahmaputra Industrial Park, Plot No.59 – 60 B, Village Sila, P.O – Changsari, North Guwahati, Dist – Kamrup, Assam -781101.
2.	100 Pipers Deluxe Blended Scotch Whisky.	750 ml	1444.00	
		375 ml	722.00	
		180 ml	361.00	
3.	Blenders Pride Reserve Collection Whisky.	750 ml	840.00	
		375 ml	420.00	
		180 ml	210.00	
4.	Oaken Glow Premium Whisky.	750 ml	594.00	
		375 ml	297.00	
		180 ml	149.00	
5.	Royal Stag Barrel Select Whisky.	750 ml	490.00	
		375 ml	250.00	
		180 ml	125.00	

Joint Commissioner of Excise,
Meghalaya, Shillong.

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ANNEXURE - CC Ser

													PREMIUM BRAND	
Sl No.	Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT	TOTAL	Profit Margin	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	AMRUT PRESTIGE BLENDED MALT WHISKY	750	3320.45	250	0	25	1620	1564.63	6780.08	1356.02	8136.1	2	8138	678
2	BACARDI CARTA BLANCA DELUXE SUPERIOR WHITE RUM	750	3257.72	250	0	25	1620	1545.82	6698.54	1339.71	8038.25	2	8040	670
		375	3261.79	250	0	25	1620	1547.04	6703.83	1340.77	8044.6	2	8047	335
		180	3435.61	250	0	25	1620	1599.18	6929.79	1385.96	8315.75	2	8318	173
3	BACARDI LIMON DELUXE ORIGINAL CITRUS RUM	750	3474.43	250	0	25	1620	1610.83	6980.26	1396.05	8376.31	2	8378	698
		375	3486.96	250	0	25	1620	1614.59	6996.55	1399.31	8395.86	2	8398	350
		180	3486.97	250	0	25	1620	1614.59	6996.56	1399.31	8395.87	2	8398	175
4	BEJOIS V.S.O.P. BLENDED GRAPE BRANDY	750	3320.45	250	0	25	1620	1564.63	6780.08	1356.02	8136.1	2	8138	678
5	BLENDERS PRIDE SELECT PREMIUM WHISKY	750	3653.33	0	100	10	1620	1615	6998.33	1399.67	8398	2	8400	700
		375	3653.33	0	100	10	1620	1615	6998.33	1399.67	8398	2	8400	350
		180	3622.56	0	100	10	1620	1605.77	6958.33	1391.67	8350	2	8352	174
6	GREATER THAN LONDON DRY GIN	750	3828.33	250	0	25	1620	1717	7440.33	1488.07	8928.39	2	8930	744
7	MAQINTOSH PREMIUM WHISKY	750	3684.09	250	0	25	1620	1673.73	7252.82	1450.56	8703.38	2	8705	725
8	MORPHEUS XO BLENDED PREMIUM BRANDY	750	3124	250	0	25	1620	1505.7	6524.7	1304.94	7829.64	2	7832	653
		375	3160	250	0	25	1620	1516.5	6571.5	1314.3	7885.8	2	7888	329
		180	3174	250	0	25	1620	1520.7	6589.7	1317.94	7907.64	2	7910	165
9	NAUTILUS PREMIUM BLENDED XO BRANDY	750	3656	0	100	10	1620	1615.8	7001.8	1400.36	8402.16	2	8404	700
		375	3656	0	100	10	1620	1615.8	7001.8	1400.36	8402.16	2	8404	350
		180	3656	0	100	10	1620	1615.8	7001.8	1400.36	8402.16	2	8404	175
10	OAKSMITH GOLD INTERNATIONAL BLENDED WHISKY	750	3949.46	250	0	25	1620	1753.34	7597.8	1519.56	9117.36	2	9119	760
		375	3949.46	250	0	25	1620	1753.34	7597.8	1519.56	9117.36	2	9119	380
		180	3949.3	250	0	25	1620	1753.29	7597.59	1519.52	9117.11	2	9119	190
11	OLD PORT DELUXE MATURED RUM	750	3611.36	250	0	25	1620	1651.91	7158.27	1431.65	8589.92	2	8592	716
12	ROYAL CHALLENGE AMERICAN PRIDE GOLD BLEND WHISKY	750	3874.23	250	0	25	1620	1730.77	7500	1500	9000	2	9002	750
		180	3951.15	250	0	25	1620	1753.84	7599.99	1520	9119.99	2	9122	190
13	SIGNATURE PREMIER GRAIN WHISKY	750	3652.54	0	100	10	1620	1614.76	6997.3	1399.46	8396.76	2	8399	700
		375	3645.68	0	100	10	1620	1612.7	6988.38	1397.68	8386.06	2	8388	350
		180	3630.14	0	100	10	1620	1608.04	6968.18	1393.64	8361.82	2	8364	174
14	SMIRNOFF GREEN APPLE TRIPLE DISTILLED VODKA	750	3992.01	250	0	25	1620	1766.1	7653.11	1530.62	9183.74	2	9186	765
		180	4000	250	0	25	1620	1768.5	7663.5	1532.7	9196.2	2	9198	192

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15	SMIRNOFF TRIPLE DISTILLED VODKA	750	3486.35	250	0	25	1620	1614.41	6995.76	1399.15	8394.91	2	8397	700
		375	3485.14	250	0	25	1620	1614.04	6994.18	1398.84	8393.02	2	8395	350
		180	3742.78	250	0	25	1620	1691.33	7329.11	1465.82	8794.94	2	8797	183
16	STERLING RESERVE B10 PREMIUM BLENDED WHISKY	750	3488.27	250	0	25	1620	1614.98	6998.25	1399.65	8397.9	2	8400	700
		375	3488.27	250	0	25	1620	1614.98	6998.25	1399.65	8397.9	2	8400	350
		180	3457.7	250	0	25	1620	1605.81	6958.51	1391.7	8350.21	2	8352	174
17	TICKLE GOLD PRESSED DRY GIN	750	3296.84	250	0	25	1620	1557.55	6749.39	1349.88	8099.27	2	8101	675
18	WHISTLER BARREL AGED BLENDED MALT WHISKY	750	3811.41	250	0	25	1620	1711.92	7418.33	1483.67	8902	2	8904	742
		375	3811.41	250	0	25	1620	1711.92	7418.33	1483.67	8902	2	8904	371
		180	3826.8	250	0	25	1620	1716.54	7438.34	1487.67	8926.01	2	8928	186

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													SEMI PREMIUM BRAND	
Sl No.	Semi Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT	TOTAL	Profit Margin	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	8PM PREMIUM BLACK SUPERIOR WHISKY	750	1928	0	100	10	1300	1001.4	4339.4	867.88	5207.28	2	5209	434
2	8PM PREMIUM BLACK WHISKY	750	1850	0	100	10	1300	978	4238	847.6	5085.6	2	5088	424
		375	1927	0	100	10	1300	1001.1	4338.1	867.62	5205.72	2	5208	217
		180	1973	0	100	10	1300	1014.9	4397.9	879.58	5277.48	2	5279	110
3	AFTER DARK FINE GRAIN WHISKY	750	2484	0	100	10	1300	1168.2	5062.2	1012.44	6074.64	2	6077	506
4	BLACK BY BACARDI CLASSIC ORIGINAL PREMIUM CRAFTED RUM	750	1729.08	250	0	25	1300	991.22	4295.3	859.06	5154.36	2	5156	430
		375	1801.69	250	0	25	1300	1013.01	4389.7	877.94	5267.64	2	5270	220
		180	1808.1	250	0	25	1300	1014.93	4398.03	879.61	5277.64	2	5280	110
5	BLUE LAGOON ORANGE TWIST GIN	750	1500	250	0	25	1300	922.5	3997.5	799.5	4797	2	4799	400
		375	1501.4	250	0	25	1300	922.92	3999.32	799.86	4799.18	2	4801	200
		180	1552.9	250	0	25	1300	938.37	4066.27	813.25	4879.52	2	4882	102
6	IICE BITE THE APPLE VODKA PREMIUM	750	1742	0	100	10	1300	945.6	4097.6	819.52	4917.12	2	4919	410
		375	1814	0	100	10	1300	967.2	4191.2	838.24	5029.44	2	5031	210
		180	1965	0	100	10	1300	1012.5	4387.5	877.5	5265	2	5267	110
7	M2 MAGIC MOMENTS GRAIN VODKA.	750	1782	0	100	10	1300	957.6	4149.6	829.92	4979.52	2	4982	415
8	M2 Magic Moments Remix Chocolate Flavoured Vodka	750	1808	250	0	25	1300	1014.9	4397.9	879.58	5277.48	2	5279	440
		375	1962	250	0	25	1300	1061.1	4598.1	919.62	5517.72	2	5520	230
		180	2270	250	0	25	1300	1153.5	4998.5	999.7	5998.2	2	6000	125
9	M2 MAGIC MOMENTS REMIX GREEN APPLE FLAVOURED VODKA	750	1928	0	100	10	1300	1001.4	4339.4	867.88	5207.28	2	5209	434
10	M2 MAGIC MOMENTS REMIX ORANGE FLAVOURED VODKA	750	1928	0	100	10	1300	1001.4	4339.4	867.88	5207.28	2	5209	434
11	M2 Magic Moments Remix Smooth Flavoured Vodka Green Apple	750	1973	0	100	10	1300	1014.9	4397.9	879.58	5277.48	2	5279	440
		375	2127	0	100	10	1300	1061.1	4598.1	919.62	5517.72	2	5520	230
		180	2435	0	100	10	1300	1153.5	4998.5	999.7	5998.2	2	6000	125
12	M2 VERVE MAGIC MOMENTS SUPER PREMIUM VODKA	750	2808	0	100	10	1300	1265.4	5483.4	1096.68	6580.08	2	6582	549
13	OAKEN GLOW PREMIUM WHISKY	750	2992.95	250	0	25	1300	1370.38	5938.33	1187.67	7126	2	7128	594
		375	2992.95	250	0	25	1300	1370.38	5938.33	1187.67	7126	2	7128	297
		180	3001	250	0	25	1300	1372.8	5948.8	1189.76	7138.56	2	7141	149

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14	OAKSMITH INTERNATIONAL BLENDED WHISKY	750	2192.81	250	0	25	1300	1130.34	4898.15	979.63	5877.78	2	5880	490
		375	2269.31	250	0	25	1300	1153.29	4997.6	999.52	5997.12	2	5999	250
		180	2128.74	250	0	25	1300	1111.12	4814.86	962.97	5777.83	2	5780	120
15	ROYAL CHALLENGE FINEST PREMIUM WHISKY	750	1850.26	0	100	10	1300	978.08	4238.34	847.67	5086.01	2	5088	424
		375	1927.18	0	100	10	1300	1001.15	4338.33	867.67	5206	2	5208	217
		180	1970	0	100	10	1300	1014	4394	878.8	5272.8	2	5275	110
16	ROYAL GREEN DELUXE BLENDED WHISKY	750	1688.85	250	0	25	1300	979.15	4243	848.6	5091.6	2	5094	424
		375	1756.9	250	0	25	1300	999.57	4331.47	866.29	5197.76	2	5200	217
		180	1823	250	0	25	1300	1019.4	4417.4	883.48	5300.88	2	5303	110
17	ROYAL STAG BARREL SELECT WHISKY	750	2191.81	250	0	25	1300	1130.04	4896.85	979.37	5876.22	2	5878	490
		375	2271.61	250	0	25	1300	1153.98	5000.59	1000.12	6000.71	2	6003	250
		180	2269.87	250	0	25	1300	1153.46	4998.33	999.67	5998	2	6000	125
18	ROYAL STAG BLENDED WHISKY	750	1850.26	0	100	10	1300	978.08	4238.34	847.67	5086.01	2	5088	424
		375	1927.18	0	100	10	1300	1001.15	4338.33	867.67	5206	2	5208	217
		180	1973.33	0	100	10	1300	1015	4398.33	879.67	5278	2	5280	110
19	SIGNATURE RARE AGED WHISKY	750	3000	0	100	10	1300	1323	5733	1146.6	6879.6	2	6882	573
		375	3000	0	100	10	1300	1323	5733	1146.6	6879.6	2	6882	287
		180	3000	0	100	10	1300	1323	5733	1146.6	6879.6	2	6882	143
20	STERLING RESERVE B7 RARE BLENDED WHISKY	750	1850.04	0	100	10	1300	978.01	4238.05	847.61	5085.66	2	5088	424
		375	1926.72	0	100	10	1300	1001.02	4337.74	867.55	5205.29	2	5207	217
		180	1973.16	0	100	10	1300	1014.95	4398.11	879.62	5277.73	2	5280	110

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													SUPER PREMIUM BRAND	
Sl No.	Super Premium Brand	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT	TOTAL	Profit Margin	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	100 PIPERS BLENDED SCOTCH WHISKY AGED 12 YEARS	750	13608.37	250	0	25	2041.25	4777.39	20702.01	4140.4	24842.41	2	24844	2070
2	100 PIPERS DELUXE BLENDED SCOTCH WHISKY	750	8984.1	250	0	25	1850	3332.73	14441.83	2888.37	17330.2	2	17332	1444
		375	8984.1	250	0	25	1850	3332.73	14441.83	2888.37	17330.2	2	17332	722
		180	8984.09	250	0	25	1850	3332.73	14441.82	2888.36	17330.18	2	17332	361
3	AMRUT AMALGAM MALT WHISKY	750	20756.36	250	0	25	3113.45	7243.44	31388.25	6277.65	37665.9	2	37668	3139
4	AMRUT AMALGAM PEATED MALT WHISKY	750	22117.57	250	0	25	3317.64	7713.06	33423.27	6684.65	40107.92	2	40110	3342
5	AMRUT FUSION SINGLE MALT WHISKY	750	25034.44	250	0	25	3755.17	8719.38	37783.99	7556.8	45340.79	2	45343	3779
6	AMRUT TWO INDIES RUM	750	7265.91	250	0	25	1850	2817.27	12208.18	2441.64	14649.82	2	14652	1221
7	ANTIQUITY BLUE ULTRA PREMIUM WHISKY	750	4498.25	0	100	10	1850	1937.48	8395.73	1679.15	10074.87	2	10077	840
		375	4497.44	0	100	10	1850	1937.23	8394.67	1678.93	10073.61	2	10076	420
		180	4558.11	0	100	10	1850	1955.43	8473.54	1694.71	10168.25	2	10170	212
8	BLACK AND WHITE BLENDED SCOTCH WHISKY	750	8983.69	250	0	25	1850	3332.61	14441.3	2888.26	17329.56	2	17332	1444
		180	9032.18	250	0	25	1850	3347.15	14504.33	2900.87	17405.2	2	17407	363
9	BLACK DOG TRIPLE GOLD RESERVE BLENDED SCOTCH WHISKY	750	12633.31	250	0	25	1895	4440.99	19244.3	3848.86	23093.16	2	23095	1925
		375	12633.31	250	0	25	1895	4440.99	19244.3	3848.86	23093.16	2	23095	962
		180	12778.92	250	0	25	1916.84	4491.23	19461.99	3892.4	23354.38	2	23356	487
10	BLENDERS PRIDE RESERVE COLLECTION WHISKY	750	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	840
		375	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	420
		180	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	210
11	BUDWEISER MAGNUM DOUBLE BARREL FINE BLENDED AMERICAN WHISKEY	750	10181.41	250	0	25	1850	3691.92	15998.33	3199.67	19198	2	19200	1600
12	CABO WHITE RUM WITH COCONUT LIQUEUR	750	4797.47	250	0	25	1850	2076.74	8999.21	1799.84	10799.05	2	10801	900
13	CAMIKARA RUM CASK 3YO AGED	750	13873.47	250	0	25	2081.02	4868.85	21098.34	4219.67	25318.01	2	25320	2110
14	CRAZY FOX MARGARITA	750	4795.92	250	0	25	1850	2076.28	8997.2	1799.44	10796.64	2	10799	900
15	Cutty Sark Blended Scotch Whisky	750	8911.33	250	0	25	1850	3310.9	14347.23	2869.45	17216.68	2	17219	1435
16	DEWARS BLENDED SCOTCH WHISKY WHITE LABEL SUPER PREMIUM	750	9808.22	250	0	25	1850	3579.97	15513.19	3102.64	18615.83	2	18618	1551
		375	9808.22	250	0	25	1850	3579.97	15513.19	3102.64	18615.83	2	18618	776
		180	9823.09	250	0	25	1850	3584.43	15532.52	3106.5	18639.02	2	18641	388

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17	ENSO JAPANESE WHISKY	750	26515.61	250	0	25	3977.34	9230.39	39998.34	7999.67	47998.01	2	48000	4000
18	FOREST SPICE HAND CRAFTED GIN	750	5568.53	250	0	25	1850	2308.06	10001.59	2000.32	12001.91	2	12004	1000
19	INDRI SINGLE MALT INDIAN WHISKY	750	25177.82	250	0	25	3776.67	8768.85	37998.34	7599.67	45598.01	2	45600	3800
20	JAMUN THE HIMALAYAN JUNIPER DRY GIN	750	21163	250	0	25	3174.45	7383.73	31996.18	6399.24	38395.42	2	38397	3200
21	JAZZ BLUE CURACAO VODKA	750	5336.03	250	0	25	1859	2238.31	9699.34	1939.87	11639.21	2	11641	970
22	JIM BEAM KENTUCKY STRAIGHT BOURBON WHISKEY	750	12105.46	250	0	25	1850	4269.14	18499.6	3699.92	22199.52	2	22202	1850
		180	12028.45	250	0	25	1850	4246.03	18399.48	3679.9	22079.38	2	22081	460
23	MAKABI GOAN WHITE RUM WITH COCONUT LIQUEUR	750	4795.92	250	0	25	1850	2076.28	8997.2	1799.44	10796.64	2	10799	900
24	MAQINTOSH SILVER EDITION WHISKY	750	5302.27	250	0	25	1850	2228.18	9655.45	1931.09	11586.54	2	11589	966
		180	5447.73	250	0	25	1850	2271.82	9844.55	1968.91	11813.46	2	11815	246
25	PETER SCOT BLACK SINGLE MALT WHISKY	750	22017.45	250	0	25	3302.61	7678.52	33273.58	6654.72	39928.3	2	39930	3328
26	PETER SCOT MALT WHISKY	750	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	840
		375	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	420
		180	4335.26	250	0	25	1850	1938.08	8398.34	1679.67	10078.01	2	10080	210
27	TEACHERS 50 BLENDED SCOTCH WHISKY	1000	12351.69	250	0	25	1850	4343.01	18819.7	3763.94	22583.64	2	22586	2510
		750	13406.35	250	0	25	2010.95	4707.69	20399.99	4080	24479.99	2	24482	2040
		375	13406.34	250	0	25	2010.95	4707.69	20399.98	4080	24479.98	2	24482	1020
		180	13940.99	250	0	25	2091.14	4892.14	21199.27	4239.85	25439.12	2	25441	530
28	TEACHERS GOLDEN THISTLE BLENDED SCOTCH WHISKY	750	18288.87	250	0	25	2743.33	6392.16	27699.36	5539.87	33239.23	2	33241	2770
29	TEACHERS HIGHLAND CREAM BLENDED SCOTCH WHISKY	1000	8547.58	250	0	25	1850	3201.77	13874.35	2774.87	16649.22	2	16651	1850
		750	8720.47	250	0	25	1850	3253.64	14099.11	2819.82	16918.93	2	16921	1410
		375	9105.77	250	0	25	1850	3369.23	14600	2920	17520	2	17522	730
		180	9259.61	250	0	25	1850	3415.38	14799.99	2960	17759.99	2	17762	370
30	TEACHERS HIGHLAND CREAM RESERVE BLENDED SCOTCH WHISKY	750	10182.15	250	0	25	1850	3692.14	15999.29	3199.86	19199.15	2	19201	1600
		375	10721.08	250	0	25	1850	3853.82	16699.9	3339.98	20039.88	2	20042	835
		180	10798.04	250	0	25	1850	3876.91	16799.95	3359.99	20159.94	2	20162	420
31	TEACHERS ORIGIN BLENDED SCOTCH WHISKY	750	14228.49	250	0	25	1850	4906.05	21259.54	4251.91	25511.45	2	25513	2126
32	THE ROCK FORD RESERVE FINE AND RARE WHISKY	750	4334.99	250	0	25	1850	1938	8397.99	1679.6	10077.59	2	10080	840
		375	4336.09	250	0	25	1850	1938.33	8399.42	1679.88	10079.3	2	10081	420
		180	4335.09	250	0	25	1850	1938.03	8398.12	1679.62	10077.74	2	10080	210
33	THE SOLAN GOLD INDIAN SINGLE MALT WHISKY	750	19824	250	0	25	2973.6	6921.78	29994.38	5998.88	35993.26	2	35995	3000
34	TI CONNIE COFFEE LIQUEUR	750	5336.03	250	0	25	1850	2238.31	9699.34	1939.87	11639.21	2	11641	970
35	TI CONNIE PEACH LIQUEUR	750	5336.03	250	0	25	1850	2238.31	9699.34	1939.87	11639.21	2	11641	970
36	TI CONNIE SAMBUCA LIQUEUR	750	5336.03	250	0	25	1850	2238.31	9699.34	1939.87	11639.21	2	11641	970
37	TI CONNIE TRIPLE SEC LIQUEUR	750	5336.03	250	0	25	1850	2238.31	9699.34	1939.87	11639.21	2	11641	970

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38	VAT 69 BLENDED SCOTCH WHISKY	750	8206.33	250	0	25	1850	3099.4	13430.73	2686.15	16116.87	2	16119	1343
		375	8206.11	250	0	25	1850	3099.33	13430.44	2686.09	16116.53	2	16119	672
		180	8354.38	250	0	25	1850	3143.81	13623.19	2724.64	16347.83	2	16350	341
39	VILLA VERCELLI TEQUILA SILVER HECHO EN MEXICO	750	8646	250	0	25	1850	3231.3	14002.3	2800.46	16802.76	2	16805	1400
40	VOODOO CREAM LIQUEUR	750	8643.28	250	0	25	1850	3230.48	13998.76	2799.75	16798.51	2	16801	1400
41	WILLIAM LAWSONS BLENDED SCOTCH WHISKY SUPER PREMIUM	750	7870.84	250	0	25	1850	2998.75	12994.59	2598.92	15593.51	2	15596	1300
		375	7880.3	250	0	25	1850	3001.59	13006.89	2601.38	15608.27	2	15610	650
		180	7863.14	250	0	25	1850	2996.44	12984.58	2596.92	15581.5	2	15584	325
42	YAGAWILDE INDIAN HERBAL LIQUEUR	750	13136.34	250	0	25	1970.45	4614.54	19996.33	3999.27	23995.6	2	23998	2000

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													WINE	
Sl No.	Wine	Size (ML)	EX-BOND	Import Pass Fee	Trans-port Pass Fee	Literage Fee	Advalorem	VAT	TOTAL	Profit Margin	Retail Price per case (10+11)	Retailer's Lifting Fee (@ Rs. 2/-)	Maximum Retail Price per case (12+13)	Maximum Retail Price per bottle
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	AMORA RED WINE	750	3473.57	250	0	25	208.41	1187.09	5144.07	1028.81	6172.88	2	6175	515
2	AMORA WHITE WINE	750	3473.57	250	0	25	208.41	1187.09	5144.07	1028.81	6172.88	2	6175	515
3	BRO CODE CRAFTED BRUT	375	2139.1	250	0	25	200	784.23	3398.33	679.67	4078	2	4080	170
4	BRO CODE SPUMANTE	375	2446.79	250	0	25	200	876.54	3798.33	759.67	4558	2	4560	190
5	CHANDON BRUT WINE	750	17229.02	250	0	25	1033.8	5561.35	24099.17	4819.83	28919	2	28921	2410
6	CHANDON ROSE WINE	750	17229.02	250	0	25	1033.8	5561.35	24099.17	4819.83	28919	2	28921	2410
7	CRYSTAL RED PORT WINE	750	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	260
		375	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	130
8	DIA RED WINE SPARKLER	750	3471.77	250	0	25	208.3	1186.52	5141.59	1028.32	6169.91	2	6172	514
9	DIA WHITE WINE SPARKLER	750	3471.77	250	0	25	208.3	1186.52	5141.59	1028.32	6169.91	2	6172	514
10	FOUR SEASONS BARRIQUE RESERVE OAK AGED SHIRAZ	750	7634.29	250	0	25	458.05	2510.2	10877.54	2175.51	13053.05	2	13055	1088
11	FOUR SEASONS CLASSICS CHENIN BLANC	750	4130.71	250	0	25	247.84	1396.07	6049.62	1209.92	7259.54	2	7262	605
		375	4949.57	250	0	25	296.97	1656.46	7178	1435.6	8613.6	2	8616	359
12	FOUR SEASONS CLASSICS SHIRAZ	750	4938.57	250	0	25	296.31	1652.96	7162.84	1432.57	8595.41	2	8597	716
		375	5760.71	250	0	25	345.64	1914.4	8295.75	1659.15	9954.9	2	9957	415
13	FRATELLI WINES CABERNET FRANC SHIRAZ	750	7077.07	250	0	25	424.62	2333.01	10109.7	2021.94	12131.64	2	12134	1011
		375	7286.86	250	0	25	437.21	2399.72	10398.79	2079.76	12478.55	2	12481	520
14	FRATELLI WINES CLASSIC CHENIN	750	5888.26	250	0	25	353.3	1954.97	8471.52	1694.3	10165.83	2	10168	847
		375	6028.12	250	0	25	361.69	1999.44	8664.25	1732.85	10397.1	2	10399	433
15	FRATELLI WINES CLASSIC MERLOT	750	7077.07	250	0	25	424.62	2333.01	10109.7	2021.94	12131.64	2	12134	1011
16	FRATELLI WINES CLASSIC SHIRAZ	750	5888.26	250	0	25	353.3	1954.97	8471.52	1694.3	10165.83	2	10168	847
		375	6028.12	250	0	25	361.69	1999.44	8664.25	1732.85	10397.1	2	10399	433
17	FRATELLI WINES SETTE	750	15704.52	250	0	25	942.3	5076.55	21998.37	4399.67	26398.04	2	26400	2200
18	FRATELLI WINES SHIRAZ ROSE	750	6028.12	250	0	25	361.69	1999.44	8664.25	1732.85	10397.1	2	10399	867
19	GOLCONDA PREMIUM SWEET RED WINE	750	1902.14	250	0	25	200	713.14	3090.28	618.06	3708.34	2	3710	309
20	GOLCONDA PREMIUM SWEET RED WINE (PET)	750	1902.14	250	0	25	200	713.14	3090.28	618.06	3708.34	2	3710	309
21	GROVER ART COLLECTION CHENIN BLANC WHITE WINE	750	5230.29	250	0	25	314	1745.79	7565.08	1513.02	9078.1	2	9080	757
22	GROVER ART COLLECTION SHIRAZ RED WINE	750	5608.14	250	0	25	336.48	1865.89	8085.51	1617.1	9702.61	2	9705	809
23	GROVER LA RESERVE RED WINE	750	7668	250	0	25	460.08	2520.92	10924	2184.8	13108.8	2	13111	1093

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24	KYRA PREMIUM RED WINE	750	3761.97	250	0	25	225.72	1278.81	5541.49	1108.3	6649.79	2	6652	554
		375	3907.42	250	0	25	234.45	1325.06	5741.92	1148.38	6890.31	2	6892	287
25	KYRA PREMIUM WHITE WINE	750	3761.97	250	0	25	225.72	1278.81	5541.49	1108.3	6649.79	2	6652	554
		375	3907.42	250	0	25	234.45	1325.06	5741.92	1148.38	6890.31	2	6892	287
26	MADERA RED WINE	750	3733.38	250	0	25	224	1269.71	5502.09	1100.42	6602.51	2	6605	550
27	MOSSO PEACH WINE	750	2816.52	250	0	25	200	987.46	4278.98	855.8	5134.77	2	5137	428
		375	3034.7	250	0	25	200	1052.91	4562.61	912.52	5475.13	2	5477	228
28	NOI SPARKLING	750	9874.27	250	0	25	592.46	3222.52	13964.24	2792.85	16757.09	2	16759	1397
29	NOI SPARKLING ROSE	750	9874.27	250	0	25	592.46	3222.52	13964.24	2792.85	16757.09	2	16759	1397
30	NOI SPRITZER CLASSICO	250	1798.33	250	0	25	200	682	2955.33	591.07	3546.39	2	3548	148
31	NORPHEL APPLE WINE	750	2981.88	250	0	25	200	1037.06	4493.94	898.79	5392.73	2	5395	450
		375	3389.04	250	0	25	203.34	1160.21	5027.6	1005.52	6033.12	2	6035	251
32	NORPHEL HONEY GINGER WINE	750	3368.52	250	0	25	202.11	1153.69	4999.32	999.86	5999.18	2	6001	500
33	NORPHEL KIWI WINE	750	5293.08	250	0	25	317.58	1765.7	7651.36	1530.27	9181.64	2	9185	765
34	RAVEN RED WINE	750	3599.33	250	0	25	200	1222.3	5296.63	1059.33	6355.96	2	6358	530
35	REETHAM THE ORIGINAL PEACH WINE	750	2765	100	100	10	200	922.5	3997.5	799.5	4797	2	4799	400
		375	2765	100	100	10	200	922.5	3997.5	799.5	4797	2	4799	200
36	ROCK CLIMBER CRAFTED WINE COOLER ELITE	330	1725.61	250	0	25	180	817.72	2998.33	599.67	3598	2	3600	150
37	ROCK CLIMBER CRAFTED WINE COOLER EXTRA STRONG	330	1580.15	250	0	25	180	763.18	2798.33	559.67	3358	2	3360	140
38	ROCK CLIMBER CRAFTED WINE COOLER RESERVE	330	1725.61	250	0	25	180	817.72	2998.33	599.67	3598	2	3600	150
39	ROCK CLIMBER CRAFTED WINE COOLER SUPER STRONG	330	1580.15	250	0	25	180	763.18	2798.33	559.67	3358	2	3360	140
40	ROSE MARY ROSSO SPICED WINE	750	2946.78	250	0	25	200	1026.53	4448.31	889.66	5337.97	2	5340	445
41	ROYAL BIG MASTER PERFECT FRUIT DRY RED WINE	750	4234.53	250	0	25	180	1406.86	6096.39	1219.28	7315.67	2	7318	610
42	ROYAL BIG MASTER PERFECT FRUIT DRY WHITE WINE	750	4234.53	250	0	25	180	1406.86	6096.39	1219.28	7315.67	2	7318	610
43	ROYAL BIG MASTER PERFECT FRUIT SWEET RED WINE	750	3888.5	250	0	25	180	1303.05	5646.55	1129.31	6775.86	2	6778	565
44	ROYAL BIG MASTER PERFECT FRUIT SWEET WHITE WINE	750	3888.5	250	0	25	180	1303.05	5646.55	1129.31	6775.86	2	6778	565
45	SAN ANDRE VINHO PORTO WINE	750	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	260
		375	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	130
46	SANTA BARBARA PORT WINE	750	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	260
		375	1685	0	100	10	200	598.5	2593.5	518.7	3112.2	2	3114	130
47	SANTA CRUZ PORT WINE	750	2045	250	0	25	200	756	3276	655.2	3931.2	2	3933	328
		375	2402.14	250	0	25	200	863.14	3740.28	748.06	4488.34	2	4490	187
48	SANTA CRUZ PORT WINE (PET)	375	2402.14	250	0	25	200	863.14	3740.28	748.06	4488.34	2	4490	187
49	SIDUS PREMIUM PORT WINE	750	2816.52	250	0	25	200	987.46	4278.98	855.8	5134.77	2	5137	428

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		375	2889.24	250	0	25	200	1009.27	4373.51	874.7	5248.21	2	5250	219
50	SULA BRUT TROPICALE CREMANT DE NASHIK	750	10312.74	250	0	25	618.76	3361.95	14568.46	2913.69	17482.15	2	17484	1457
51	SULA SECO	750	5227.79	250	0	25	313.66	1744.93	7561.38	1512.28	9073.66	2	9076	756
52	SULA SECO METHODE CLASIQUE	750	5227.79	250	0	25	313.67	1744.94	7561.39	1512.28	9073.67	2	9076	756
53	SULA TROPICALE ROSE	750	10312.7	250	0	25	618.76	3361.94	14568.4	2913.68	17482.08	2	17484	1457
54	SULA VINEYARDS CHENIN BLANC	750	5227.79	250	0	25	313.66	1744.93	7561.38	1512.28	9073.66	2	9076	756
55	SULA VINEYARDS SHIRAZ CABERNET	750	6263.36	250	0	25	375.8	2074.25	8988.41	1797.68	10786.09	2	10788	899
		375	6998.74	250	0	25	419.92	2308.1	10001.76	2000.35	12002.11	2	12004	500
56	SULA VINEYARDS ZINFANDEL ROSE	750	5227.79	250	0	25	313.66	1744.93	7561.38	1512.28	9073.66	2	9076	756
57	TILT BUBBLY	250	2089.24	250	0	25	200	769.27	3333.51	666.7	4000.21	2	4002	167
58	TILT BUBBLY ROSE	250	2089.24	250	0	25	200	769.27	3333.51	666.7	4000.21	2	4002	167
59	TILT RED	250	2089.24	250	0	25	200	769.27	3333.51	666.7	4000.21	2	4002	167
60	TILT WHITE	250	2089.24	250	0	25	200	769.27	3333.51	666.7	4000.21	2	4002	167
61	VASCO DA GAMA PORT WINE	750	2140.16	250	0	25	200	784.55	3399.71	679.94	4079.65	2	4082	340
62	VASCO PEACH WINE	750	2794.7	250	0	25	200	980.91	4250.61	850.12	5100.73	2	5103	425
		375	3151.06	250	0	25	200	1087.82	4713.88	942.78	5656.65	2	5659	236
63	VIENAC PORTO PORT WINE	750	1615	100	100	10	200	577.5	2502.5	500.5	3003	2	3005	250
		375	1615	100	100	10	200	577.5	2502.5	500.5	3003	2	3005	125
64	ZINZI RED WINE	750	2687.86	250	0	25	200	948.86	4111.72	822.34	4934.06	2	4936	411
		375	3187.86	250	0	25	200	1098.86	4761.72	952.34	5714.06	2	5716	238
65	ZINZI WHITE WINE	750	2687.86	250	0	25	200	948.86	4111.72	822.34	4934.06	2	4936	411
		375	3187.86	250	0	25	200	1098.86	4761.72	952.34	5714.06	2	5716	238
66	ZIVA RED WINE	750	4271	250	0	25	256.26	1440.68	6242.94	1248.59	7491.53	2	7494	624
67	ZIVA ROSE WINE	750	4271.06	250	0	25	256.26	1440.7	6243.02	1248.6	7491.62	2	7494	624
68	ZIVA WHITE WINE	750	4271.06	250	0	25	256.26	1440.7	6243.02	1248.6	7491.62	2	7494	624
69	ZUM ZIN PEACH WINE	750	2908.17	250	0	25	200	1014.95	4398.12	879.62	5277.74	2	5280	440
		375	3369.63	250	0	25	200	1153.39	4998.02	999.6	5997.62	2	6000	250

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ANNEXURE - D(series)

Meghalaya	IMFL
CATEGORY	WHISKEY
SOURCE	JDL
BRAND	Budweiser Magnum Double Barrel Fine Blended American Whiskey
VARIANT	WHISKEY
Size/ml.	750
Type	Bottle
V/V	42.80%
PROOF	6.75
Units	12
BL	9
MRP Per Unit	**1,600.00**
BILLING PRICE	8,388.48
Export Fee	18.00
Library cess	13.50
CST 2%	168.40
Landed to CENTRAL BWH	8,588.38
Bond Margin	838.85
% Bond Margin	**10%**
Landed to Bond	**9,427.23**
DB Margin	**754.18**
Ex Bond Price	**10,181.41**
IPF	250.00
LITERAGE FEE	25.00
ADVALOREM	1,850.00
VAT 30%	3,691.92
LANDED TO RETAIL	15,998.33
RETAIL MARGIN 20%	3,199.67
% RETAIL MARGIN	**20%**
RETAIL PRICE PER CASE	19,198.00
RETAILERS LIFTING FEE Rs.2/-	2.00
MAXIMUM RETAIL PRICE PER CASE	19,200.00
MAXIMUM RETAIL PRICE PER UNIT	**1,600.00**

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SELLING PRICE APPROVAL NOTE	Brand : Bacardi Carta Blanca Classic Superior White Rum			Brand : Bacardi Limon Classic			Brand : Bacardi Black Classic Rum/ Black by Bacardi Classic Rum		
State- MEGHALAYA	FY'24			FY'24			FY'24		
	Qts	Pts	Nip	Qts	Pint	Nip	Qts	Pts	Nip
Ex-distillery Price	2726.65	2730.07	2876.63	2910.23	2920.76	2921.17	1444.82	1502.82	1508.66
Export Pass Fee @1 Per AL	3.85	3.85	3.70	3.38	3.38	3.24	3.85	3.85	3.70
Bottling Fee @ 2/- A.L	7.70	7.70	7.40	6.75	6.75	6.48	7.70	7.70	7.40
Billing Price	2738.20	2741.63	2887.72	2920.36	2930.89	2930.89	1456.37	1514.37	1519.76
CST @2%	54.76	54.83	57.75	58.41	58.62	58.62	29.13	30.29	30.40
Laned to Central Bond	2792.97	2796.46	2945.48	2978.77	2989.51	2989.51	1485.50	1544.66	1550.15
Central Bond Margin @ 8%	223.44	223.72	235.64	238.30	239.16	239.16	115.50	123.57	124.01
Laned to Wholesaler Warehouse	3016.40	3020.17	3181.12	3217.07	3228.67	3228.67	1601.00	1668.23	1674.16
Wholesale Warehouse Margin @ 8%	241.31	241.61	254.49	257.37	258.29	258.29	128.08	133.46	133.93
Ex Bond Price	3257.72	3261.79	3435.61	3474.43	3486.96	3486.97	1729.08	1801.69	1808.10
Import Duty	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Literage fee at Rs.25/-	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Excise Duty - @1,150 or 35% of EBP - New 38.5% of Ex Bond or 1620 per case	1620.00	1620.00	1620.00	1620.00	1620.00	1620.00	1300.00	1300.00	1300.00
Total	5152.72	5156.79	5330.61	5369.43	5381.96	5381.97	3304.08	3376.69	3383.10
VAT @ 37.5% (Earlier @ 40%) - New 30%	1545.81	1547.04	1599.18	1610.83	1614.59	1614.59	991.22	1013.01	1014.93
Landed to Retail	6698.53	6703.83	6929.79	6980.26	6996.55	6996.56	4295.30	4389.70	4398.03
Retailer Margin	1339.71	1340.77	1385.96	1396.05	1399.31	1399.31	859.06	877.94	879.61
Retail Price Per Case	8038.24	8044.59	8315.75	8376.32	8395.86	8395.87	5154.36	5267.64	5277.63
Retailer License Fee @Rs. 2/- per case	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Retailer Issue Price Per Case	8040.24	8046.59	8317.75	8378.33	8397.86	8397.87	5156.36	5269.64	5279.63
Retail Price per Bottle	670	335	173	698	350	175	430	220	110
Retail Price per Bottle Rounded off	670.00	335.00	173.00	698.00	350.00	175.00	430.00	220.00	110.00

ANNEXURE - E(Series)

M/S GADDEZ BONDED WAREHOUSE

No. 426//GB/R-1 Date: 24-May-2023

To,

The Commissioner Of Excise,
Government of Meghalaya,
Shillong

Subject: Matter Related to Umpohliew Central Warehouse

Respected Sir,

With Reference to the subject cited above, we would like to stated that after the inception of Umpohliew Central Warehouse we are extremely happy with the functioning and services provided by them. We are also able to get the goods on time as per our requirements. And availability of the goods in our Bond become much easier as compare to earlier.

This help us a lots in reducing our Investment and increasing our sales YoY.

This is for your kind information and records.

Copy to:
M/s Umpohliew Central Warehouse
for kind information and records.

Thanking you,

Yours faithfully,
for GADDEZ BONDED WAREHOUSE

(Authorised Signatory)

M/S Gaddez Bonded Warehouse
Mookhep Village
East Jaintia Hills Dist.-793160

Certified to be true Copy

Advocate

Mookhep, East Jaintia Hills District, Meghalaya - 793160
Ph. +91 8132994458 Email : Gaddezbondedwarehouse2021@gmail.com

M/S. J.P.D. BONDED WAREHOUSE

DIENGSHYNRUM , EAST JAINTIA HILLS DISTRICT

KHLIEHRIAT-793200

Ref. No . : .....

Date : 24/05/2023

To

The Commissioner of Excise
Government of Meghalaya
Shillong.

Through: Superintendent of Excise, Khliehriat

Subject:- Matter issue Related to Umpohliew Centre Warehouse.

Respected Sir,

As per the subject cited above, we are very much satisfied regarding the functioning and services of Central Warehousre in terms of goods provided and the availability of brands.

The Investment of our Bonded Warehouse has been reducing a lot and the sales of our Bonded have just increase by 40% and 50%.

This is your kind information and records.

Thanking

Yourfaithfully

M/S JPD Bonded Warehouse
Diengshynrum, Khliehriat
East Jaintia Hills, Meghalaya

Certified to be true Copy
Advocate

TIN : 17150011087
CST : 17150011281

D. S. BONDED WAREHOUSE

LAD-RYMBAI, EAST JAINTIA HILLS, MEGHALAYA
Mob : 9436102790 / 9862061884 / 8974068206

No. To. Date 11/04/22

The Commissioner Of Excise.
Government of Meghalaya.
Shillong.

Subject : Matter Related To Umpohliew Center Warehouse

Respected Sir.

With Reference to the subject cited above, we would like to stated that after the Introduction of Central Warehouse we are happy with functioning and services of Central Warehouse, as now we get the goods timely and availability of brands in our Bonded Warehouse in much more than prior to Central Warehouse.

The Investment of our Bonded Warehouse has been reducing a lot and the sales of our Bonded have just Increase by 40% and 50%.

This is your kind information and records.

Thanking you.

Yours Faithfully,

M/s.D.S. Bonded Warehouse .
Lad Rymbai.

Copy to :
M/s Umpohliew Central Warehouse
for kind information and records.

Certified to be true Copy
Advocate

☎ : 20718

O. K. Bonded Ware House

Yiengkien Moo, New Hill
P.O. JOWAI - 793 150, JAINTIA HILLS
(MEGHALAYA)

Ref. No. ..... *Date* 11/04/2022

To,

M/S. Umpohliew Central Warehouse
9th mile Baridua, Ribhoi District,
Meghalaya.

Subject: Letter of Appreciation.

Sir,

Many many thanks to M/S. Umpohliew Central Warehouse for their great endeavour to meet both the demand and supply of I.M.F.L / BEER in the distinct satisfactorily.

I hope M/S. Umpohliew Central Warehouse will continue to strive in more effectively to meet both the end (Demand/Supply) and keep away any unnecessary supply shortages in future.

Thanking You.

Yours Faithfully.

(Shri.K.Kyndiah)

For (O.K.Bonded Warehouse)

JOWAI

Certified to be true Copy

Advocate

M/s V.F.R. EXPRESS BONDED WAREHOUSE

8th MILE
P.O. Thadmuthlong 'C'
West Jaintia Hills District, Meghalaya

CST. No. 17102234222
TIN No. 17102234028

(M) 7640089943

Ref No. .....

Date 26.05.2023.

To

The Commisloner of Excise
Government of Meghalaya
Shillong.

Subject: Matter Relating To Umpohllew Central Warehouse.

Respected Sir,

With the reference to the subject cited above, we would like to stated that after the Introduction of Umpohllew Central Warehouse we are highly appreciate with the function and service of the Central Warehoue, hope that they will continue to provide us the same in the future.

This is for favour of your kind information and neccesary action.

Your Faithfully

M/s V.F.R(Exp) Bonded Warehouse
Phramer, West Jaintia Hills
District, Meghalaya.

M/S V.F.R Bonded Warehouse
Phramer, West Jiantia Hills,
District, Meghalaya.

Certified to be true Copy

Advocate

Maple Bonded Warehouse

Tikrikilla Bazar, West Garo Hills,Meghalaya.

Ref.No.....

Date 26/05/2023

To,

The Management
M/s- Umphliew Central Warehouse
9th mile, Baridua Ri-Bhoi District
Meghalay.

Sub: Appreciation Letter.

Respected Sir,

On behalf of M/s – Maple Bonded Warehouse, I would like to express our sincere admiration for yours outstanding efforts in the workplace. We appreciate everything that you have done over the past several years since you have joined us. The endless hours you have spent working with us, and the professionalism you have shown has motivated the entire management. I hope our working journey grow up in the future.

Thank you so much for all the support that you have provided through thick and thin.

Thanking you

Best Regards,

MAPLE BONDED WAREHOUSE TIKRIKILLA

M/s- Maple Bonded Warehouse.

Certified to be true Copy

Advocate

Suchona Bonded Warehouse

9th mile, Baridua, Ri- Bhoi District Meghalaya.
Pin-791303

Ref.No.....

Date.25/05/2023.

To,

The Management

M/s- Umpohliew Central Warehouse
Shillong,Meghalay.

Sub: Appreciation Letter.

Sir,

We would like to thanks M/s- Umpohliew Central Warehouse for smooth functioning of the Warehouse and timely supply the all brands of liquor.

We appreciate the support provided by M/s- Umpohliew Central Warehouse.

Thanking You

Best Regards

M/s- Suchona Bonded Warehouse.

SUCHONA 9th Mile BARIDUA Bonded Warehouse

Certified to be true Copy

Advocate

Tin No. - 17070417058
CST No. - 17070417252

O. S. BONDED WAREHOUSE

STONEYCRAFT, BISHOP COTTON ROAD, SHILLONG - 793001 (MEGHALAYA)

Dated: 18.04.2022

To

The Commissioner of Excise
Office of Excise Department
Govt. of Meghalaya
Shillong (Meghalaya)

Dear Sir,

We as one of the Bonded Warehouse of Meghalaya appreciate the Government of Meghalaya for introduction of Central Bonded Warehouse (CBW) in the State of Meghalaya. We have been immensely benefited with introduction of CBW by our Government. The benefits we as Bond have reaped and are enjoying after introduction of CBW are numerous and few of such benefits are as under:

1) Now our Bond is not paying any Excise Duty, Import Pass Fee, Transport Pass Fee and Literage Fee in the Excise Department. All these are being paid by CBW. By virtue this, our Bond is saving lot of time, documentations (paper work) and as well as money.

2) Previously our Bond was dealing with so many supplying companies (more than 40 suppliers) and was negotiating with all these suppliers one to one regarding supplies, payments, schemes etc. Now we are suppose to deal with only CBW. This has saved our considerable amount of time. The saved time is being utilized in some other businesses/ventures.

3) Now we can order to CBW in small quantities and that too of many brands and categories according to our requirements and market demand. Previously we had to order full truck of many brands (which are slow moving) to particular supplier. In old times we were suppose to block working capital for such slow moving brands. The introduction of CBW has reduced our working capital requirements. This is great saving for us.

Certified to be true Copy
Advocate

Tin No. - 17070417058
CST No. - 17070417252

O. S. BONDED WAREHOUSE

STONEYCRAFT, BISHOP COTTON ROAD, SHILLONG - 793001 (MEGHALAYA)

4) Previously we were selling goods on credit basis to retail wine shops. With introduction of CBW the liquor business is moving from credit system to cash n carry system. This is immensely benefitting to our bond in short term and as well as in long term.

5) Brand portfolio has increased in our warehouse due to possibility of ordering in small quantities of any brand registered in Meghalaya. This is again helping our bond to increase sales volume that too with same/reduced working capital.

6) Since our supplier is one only i.e., CBW and it is located in Meghalaya. In view of location advantage the goods are being supplied to our warehouse in a very short span of time. In time to come the CBW will ensure fast and timely delivery of goods to our warehouse that in turn will help us in boosting our business volume in time to come in a long way.

7) Previously there was no fixed margin for Bonded Warehouses. Now our Bond is getting margin of around 8% which is ensuring profitability for the Bonded Warehouses and healthy competition in between all Bonded Warehouses. This is a welcome step as the Rebate culture will come to an end in time to come. This will be beneficial for all stake holders in the long run.

8) Previously we were supposed to place orders with respective Companies by procuring permits in their names from the Excise Department. Thereafter, the Companies used to intimate their bottling unit for supply of goods on the basis of the permits. The entire process was time consuming. Now as per the New Scheme, we are placing order to the Central Bonded Warehouse without visiting the Excise Department. This has expedited the process immensely and is beneficial in terms of saving of time and as well as of money.

9) The burden of issuing C Forms for goods imported from outside the Meghalaya state has come to end. This has saved our time and visiting sales tax office time

Certified to be true Copy

Advocate

Tin No. - 17070417058
CST No. - 17070417252

O. S. BONDED WAREHOUSE

STONEYCRAFT, BISHOP COTTON ROAD, SHILLONG - 793001 (MEGHALAYA)

and again for requesting the concerned office for issue of C Forms as requested. Previously we were importing goods from multiple suppliers located within the state of Meghalaya as well as in other states. By introduction of Central Bonded Warehouse we are getting goods from one supplier, i.e., Central Bonded Warehouse. This has made the task of ours easy and transparent.

10) Previously we were obligated /compelled to place a full-truck order to a particular supplier even for the brands which were not very fast moving or in other words slow moving ones. However, now there is only one supplier – the Central Bonded Warehouse from whom we are procuring goods according to our requirements. Now we are placing order for one truck consisting of different brands and categories of liquor manufactured by different companies. This has immensely benefited to us in terms of volume and money.

11) In initial stage, there were few issues with CBW regarding supplies of goods of required brands and quantities. With passage of time last more than 6 months most of these issues are being resolved by CBW. Pending issues if any, we hope shall be resolved by CBW in a very shorter span of time to come.

Last but not least we appreciate the step taken by our own Meghalaya Government. To be very frank we are very happy and carrying our business with greater dignity and pride.

This is for your kind information and records.

Thanking you

For **O S BONDED WAREHOUSE**

O. S. Bonded Warehouse
Partner

(Pankaj Kumar Agarwala, Partner)

Certified to be true Copy
Advocate

Copy to:

Managing Partner, **Umpohliew Central Warehouse**

Valentine
Bonded Warehouse

No.89/VB/PK *Date: 23.5.2023*

To,

The Director,
M/s UMPOHLIEW CENTRAL WAREHOUSE,
Shillong.

Dear Sir,

We take this opportunity to extend our gratitude to all the Directors, Executives & Staff of M/s Umpohliew Central Warehouse Shillong/9th Mile, for their whole hearted co-operation and exemplary service since the inception in September,2021.

We are not only able to get all the goods under one Roof but also has reduced our direct investment and Lead time for purchase of stocks. It has also helped us in keeping minimal stocks of slow moving brands as the indent are precise and as per consumer demand and no overstocking of undesired Brands.

Further, the concept of Central Warehouse has reduced our workload towards C-FORMS, interstate EVCs, etc., and by which we get sufficient time for betterment of our business.

We look forward to your continued and valued service towards the State and all the stake holder and assure you of our continued co-operation and services at all times.

Thanking you,

Yours faithfully,
for VALENTINE BONDED WAREHOUSE,

(AUTHORISED SIGNATORY)

Certified to be true Copy
Advocate

Neuk Cottage, Keating Road, Shillong-793 001, Meghalaya
Ph : 2223812, 2223789 : Fax 0364 2211825 : email pankajkapoor9@gmail.com

Gmail Central Warehouse Meghalaya <umpohliewcentralwarehouse@gmail.com>

Pre/Post CBW

Bikash Saikia <bisaikia@bacardi.com> 7 January 2022 at 22:51
To: Neeraj Kapoor <umpohliewcentralwarehouse@gmail.com>
Cc: Bapan Kar <bkar@bacardi.com>

Dear Sir,

With reference to your mail, we would like to inform you that we have a great experience till date working with Umpohliew Central warehouse.

Overall the business is showing growth trajectory due to the availability of stocks in sufficient/right qty. Moreover the brand reach has also improved across the state.

In terms of Statuary hygiene It is much easier now to maintain permits, EVCs & C -forms on time due to a single point business.

In terms of payments we are getting payments as per our mutually agreed terms and we hope that our business relation will grow leaps and bounds in the time ahead to come.

Wishing UCW team All the Very Best for 2022.

Thanks & Regards

Bikash Jyoti Saikia

Bacardi India Pvt. Ltd.

9207009305

[Quoted text hidden]

Certified to be true Copy
Advocate

Gmail Central Warehouse Meghalaya <umpohliewcentralwarehouse@gmail.com>

Pre/Post CBW

Mithun Roy <mithunroy@abdindia.com> 31 January 2022 at 18:49
To: Neeraj Kapoor <umpohliewcentralwarehouse@gmail.com>
Cc: Pijush Dey <pijushdey@abdindia.com>

Dear All,

This has reference to the trail mail whereby my opinion about overall Business scenario in Meghalaya post Central Bonded Warehouse has been asked for.

Please find my comments below...

Best

Mithun Roy

9831025087

From: Neeraj Kapoor <umpohliewcentralwarehouse@gmail.com>
Sent: 22 January 2022 15:07
To: Mithun Roy <mithunroy@abdindia.com>
Subject: Pre/Post CBW

CAUTION: This email originated from outside of the ABD domain. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Sub : Feedback on the following points AFTER operation of Umpohliew Central warehouse (UCW)

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Advocate

Dear Madam / Sir,

We would appreciate your comments on the following, and thereof suggestions on further improving the current status to higher levels :

1. **Availability of goods in Bonded Warehouses ;**

[MR] The availability of goods across Bonded warehouse have improved quite a lot. Now even smaller bonders can buy a mix of products thus improving the reach for our products

-

2. **Availability of goods in the Wine Stores ;**

[MR] We have not seen a huge difference in this aspect & there is huge scope of improvement

3. **> Growth in your Sale ;**

[MR] Our Brands have grown considerably & we expect this growth journey to continue in the coming period

-

4. **< Decrease in Company's workload ;**

[MR] This is one area where we would expect a lot improvement, the entire focus of sales team can be diverted towards increasing the off take from the shops

5. **Improvement in Payments / Liquidity ;**

[MR] This is one part where we are very happy. We do not have any issues with the payments against the consignments

-

6. **ONE-STOP SHOP Business advantage for aLL stakeholders :**

[MR] It has helped the secondary bonders, retailers are believed to be under pressure with payments

-

7. **Healthy All-round interaction within Trade ;**

[MR] This aspect has seen a massive change & all for good.

-

The only one suggestion/request is to better clarity on data sharing. Would require weekly stocks at CBW & Billing details for the week

[Quoted text hidden]

Certified to be true Copy
Advocate

DISTRICT: EAST KHASI HILLS DISTRICT.

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRAORDINARY JURISDICTION)

WP (C) NO. 186 of 2021

IN THE MATTER OF:

International Spirits and Wines Association of India

.....Petitioners

-versus-

State of Meghalaya and Ors.

...Respondents

NOTARY
Rakhal Debnath
Area - Shillong
Regd. No. 13520
Valid Upto 06/11/2023
GOVT. OF INDIA

Commissioner of Excise
Meghalaya, Shillong

IN THE MATTER OF:

Additional Affidavit on behalf of Respondent No. 1 and 2 in terms of order dated 29.08.2023.

MOST RESPECTFULLY SUBMITTED:

I, Matsiewdor War Nongbri, d/o Woodward Sohlyia , aged about 57(fifty seven) years, R/o Kynton-u-mon, Lad Nongkrem, Shillong, East Khasi Hills District, Meghalaya do hereby solemnly affirm and declare on oath as follows:

1. That at present, I am Commissioner of Excise and in my official capacity I am fully conversant with the facts and circumstances and records of the case and am competent and authorized to swear this affidavit for and on behalf of Respondents No. 1 and 2.

2. To ensure that no brand(s) is/are treated differentially, the state has agreed to fix a margin of profit, and to arrive at a reasonable percentage , the state has vide Notification No.ERTS(E) 49/2020/98 Dated Shillong 15th September, 2023 , constituted a technical committee to examine the extent of fixing a reasonable commission/profit margin at Manufacture(s) and CBW level for all brands within the existing structure in the state. The Committee has been directed to submit its report within six weeks from the date of this Notification.

Commissioner of Excise

3. That it is submitted that Rule 44(10) of Meghalaya Bonded Warehouse Rules provide in that the Central Bonded Warehouse shall maintain a minimum stock of all types of Brands of liquor for one month at any point in time to ensure continuous regular supply to all Bonded Warehouses throughout the State. The department will check the demand vs supply of all brands by CBW each month to ensure that CBW supplies all brands as per the quantity demanded by retail shops.

NOTARY
Rakhal Debnath
Addl. - Shillong
Regd. No. 13520
Valid Upto 06/11/2023
GOVT. OF INDIA

4. That it may be mentioned that Central Bonded Warehouse is subject to requisite regulation under the Meghalaya Bonded Warehouse Rules, 2020 (Amendment), Meghalaya Excise Act (as adapted from Assam Excise Act, 1910), and the Licence dated 26.03.2021. It may be mentioned that the Central Bonded Warehouse is granted license which is subject to yearly renewal only on satisfactory compliance with the license conditions and the payment of requisite license fees. The Central Bonded Warehouse licensee is also subject to control under Meghalaya Excise Rules and is liable to cancellation or suspension of the license under the Meghalaya Excise Act for violation of any condition or provision of the Act. It may be mentioned in terms of Section 32 of the Meghalaya Excise Act, the Licensee does not have any right to claim renewal and the renewal of license is subject to the permission of the State Government.

Commissioner of Excise
Meghalaya, Shillong

5. That it is submitted that Section 29 contemplates cancellation of license in case of any breach of conditions of the permit, terms, and conditions of license.

6. To effectively implement the above points 3, 4 and 5 the state will set up a grievance redressal mechanism, to be monitored by the Commissioner of Excise, to ensure that no monopoly practices are being followed by the CBW.

NOTARY
Rakhal Debnath
Advt. - Shillong
Regd. No. 13520
Valid Upto 06/11/2023
GOVT. OF INDIA

7. That the statement made in Paras 1to 6 are true to the best of my knowledge, belief and derived from records and the rest are my humble submissions before this Hon'ble Court, which I hereby swear on this 19th day of September,2023.

NOTARY
Rakhal Debnath
Area - Shillong
Regd. No. 13520
Valid Upto 06/11/2023
GOVT. OF INDIA

Commissioner of Excise
Meghalaya, Shillong

DEPONENT

VERIFICATION:

Verified on 19th September 2023 at Shillong that contents of affidavit are information derived from officials records which I believe to be true and remaining paragraphs are humble submission based on legal advice and the factual aspects mentioned therein are true and correct to the best of my knowledge and belief based on official records and nothing is false and nothing material is concealed therefrom.

Sl. No/N/RDN/ 01
Date 19/09/2023

Commissioner of Excise
Meghalaya, Shillong

DEPONENT

Signed before me: Solemn, affirmed before me this day ...19-09-2023. The deponent is identified by ....A.H. Kharwanlang certify that the contents of the affidavit are read over and explained to the deponent who verified the same before me

Advocate: A.H. Kharwanlang

DATED: 19.09.2023

R. Debnath
19/9/2023

Rakhal Debnath
NOTARY SHILLONG
GOVT. INDIA

DISTRICT: EAST KHASI HILLS

IN THE HIGH COURT OF MEGHALAYA AT SHILLONG
(CIVIL EXTRAORDINARY JURISDICTION)
W. P. (C) NO. 186 of 2021

International Spirits And Wines Association Of India ...Petitioner

Versus

State of Meghalaya And 2 Ors. ...Respondents

IN THE MATTER OF:

An Affidavit filed on behalf of Respondent State of Meghalaya in compliance with the order dated 08.02.2024 passed in WP (C) No. 186 of 2021.

I, Shri Sibhi Chakravarthy Sadhu IAS, aged about 42 years, Secretary to the Government of Meghalaya , Excise Department, Government of Meghalaya having office of Main Secretariat Building , Shillong-793001, do hereby solemnly affirm and declare on oath as follows:

Secretary
to the Govt. of Meghalaya
E. R.T.S Department

1. That at present, I am Secretary to the Government of Meghalaya , Excise Department, and in my official capacity I am fully conversant with the facts and circumstances and records of the case and am competent and also authorized to swear this affidavit for and on behalf of the Respondents No. 1.

COMMISSIONER OF AFFIDAVIT

2. That I am filing the instant affidavit in terms of the order dated 08.02.2024 passed by the Hon'ble High Court of Meghalaya in the present matter.

3. That it is submitted that the Government of Meghalaya in furtherance of the recommendations of the Technical Committee has decided to create additional Central Bonded Warehouses in the State of Meghalaya. A Copy of the recommendations of the Technical Committee is annexed herewith and marked as **ANNEXURE 1.**

4. That additional CBWs would reduce any apprehension of favouritism and provide a level playing field to all stakeholders. It is submitted that the Respondent would be taking steps in due course for creation of additional CBWs.

5. That it is humbly prayed that the instant affidavit may be taken into consideration for the determination of the instant writ petition.

6. That the statement made in Paras 1 to 5 are true to the best of my knowledge, belief and derived from records and the rest are my humble submissions before this Hon'ble Court, which I hereby swear on this 22nd day of February, 2024.

Solemnly affirmed before me this day on 22nd Feb 2024. The deponent is identified by Shri J.N. Rynjah. I certify that the contents of the affidavit are read over and explained to the deponent who verified the same before me.

Identified by

J N Rynjah
Advocate Shillong

DEPONENT

Secretary
to the Govt. of Meghalaya
E. R.T.S Department

Commissioner of Affidavit
High Court of Meghalaya,
Shillong.

(3)

VERIFICATION:

Verified on 22nd February, 2024 at Shillong that contents of affidavit are information derived from official records which I believe to be true and remaining paragraphs are humble submission based on legal advice and the factual aspects mentioned therein are true and correct to the best of my knowledge and belief based on official records and nothing is false and nothing material is concealed thereform.

DEPONENT

COMMISSIONER OF AFFIDAVIT

Secretary
to the Govt. of Meghalaya
E. R.T.S Department

(4)

ANNEXURE – 1

COMPREHENSIVE REPORT OF THE TECHNICAL COMMITTEE OF THE MEETING HELD ON THE 26.10.2023, 01.11.2023 AND 01.12.2023.

In pursuance of Government Order no. ERTS(E)/49/2020/98 dated 15.09.2023 the Committee have examine the extent of fixing a reasonable commission/profit margin at Manufacturer(s) and Central Bonded Warehouse level for all brands within the existing structure in the State, its implications on the revenues of the State and its impact on MRP of the barnds, considering the competitive advantage and price differential vis-à-vis neighbouring states. Further, to ensure that no monopoly practices are practiced at Central Bonded Warehouse level.

1. In the 1st meeting held on the 26.10.2023, the technical committee was of the opinion to obtain the following data:-
   a. The cost card of liquor right from EDP to MRP.
   b. Central Bonded Warehouse to submit their statement of account showing the profit and loss along with the cost of running the Central Bonded warehouse.
   c. Indent of liquor by retailers to Bonded Warehouse and by Bonded Warehouse to Central Bonded Warehouse – whether they are being met or not and in case of short supply, the reason thereof.

2. In the 2nd meeting held on the 01.11.2023, the technical committee after going through the data, the following points were brought forward for deliberation:-
   a. The committee emphasized the prior to the discussion on fixing the margin and the extent of such margin, the terms and conditions of the tender document be looked into. On scrutiny of the tender document, no specific mention of profit margin was indicated.
   b. A preliminary analysis of the demand and supply of goods between the BWs, CBW and Companies indicated that demands were met as raised. However, it appears that more intensive monitoring

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Advocate

needs to be put in place in order to keep a constant check and avoid foul play.

c. That perhaps, statement of accounting and financial returns by the CBW is to be Submitted to the department in order to carry out analysis to equip the department for further improvement.

3. In the 3rd meeting held on the 01.12.2023, detailed deliberation was made with relevant suggestions and views of all members and the committee is of the considered opinion that:-

a. No profit margin needs to be fixed or recommended in the present setup as the original tender documents do not provide for it

b. That, although the preliminary analysis of the demand and supply of goods between the BWs, CBW and Companies indicated that demands were met as raised, however, a comparative study couldn't be taken up as at present there is only one CBW. To create a more competitive playing field and environment for the benefit of all stakeholders, Government may perhaps explore the possibility of additional CBW

Submitted to the Government in Excise Department for information and necessary action.

Certified to be True Copy

Advocate

,DISTRICT: EAST KHASI HILLS

IN THE HIGH COURT OF MEGHALAYA
AT SHILLONG

(CIVIL EXTRAORDINARY WRIT JURISDICTION)

W.P. (C) No. 186 of 2021

Filed by:
Shri. Neeraj Kapur,
Through Ms. S. Rumthao, Advocate.
On -..... March 2024

IN THE MATTER OF:

W.P. (C) No. 186 of 2021

International Spirits and Wines Association of India

... Petitioner

-Versus-

State of Meghalaya and others.

... Respondents

- AND -

IN THE MATTER OF:

An affidavit on behalf of the Respondent (Umpohliew Central Bonded Warehouse) in reply to the Affidavit dated 22.02.2024 filed by the State Respondents.

A F F I D A V I T

I, Shri. Neeraj Kapoor, son of (L) O.P. Kapoor, aged about 59 years, resident of Upper Lachumiere, Shillong, East Khasi Hills district, Meghalaya do hereby solemnly affirm and say as follows:

1. That I am a partner in M/s Umpohliew Central Bonded Warehouse and I am acquainted with the facts and circumstances of the case. On being authorized I am competent to swear this instant affidavit on behalf of the respondent/Umpohliew Central Bonded Warehouse. I have received a copy of the affidavit dated 22.02.2024 filed by the State Respondents and having gone through the same, have understood the contents thereof. In response to the said affidavit filed by the State Respondents, the answering respondent through the deponent is filing the instant affidavit.

2. That the answering respondent is filing the instant affidavit objecting to the proposed action by the State respondents of setting up additional Central Bonded Warehouse in the State. If the petitioner seeks to withdraw the instant writ petition, the answering respondent has nothing to say on such withdrawal. However, the answering respondent objects to the proposed action of the State respondent in seeking to set up additional CBW on the grounds set out herein below.

3. That the deponent denies all the statements and averments made in the affidavit except those which are specifically admitted by the deponent and those born out of records.

4. That with regards to the statements and averments made in paragraph 1 of the affidavit, the deponent has no comments to make.

5. That with regards to the statements and averments made in paragraph 2 of the affidavit, the deponent denies the same and states that this Hon'ble Court vide order dated 03.10.2023 has observed as follows:

> ***"Pursuant to the previous direction, the State has filed an affidavit.***
>
> ***Paragraph 2 of the affidavit indicates that by a notification of September 15, 2023, a technical committee to examine the***

extent of reasonable commission or profit margin has been constituted.

Since the petitioners seek an accommodation, let the matters appear six weeks hence. It will be open to the petitioners and also the central bonded warehouse to deal with the State's affidavit. Such affidavits, if any, should be served and filed at least a week before the adjourned date."

As such the Committee was to examine the extent of reasonable commission or profit margin for the Central Bonded Warehouse only. Thereafter, the State Respondents had sought time to file the report of the said Technical Committee and this Hon'ble Court vide order dated 08.02.2024 was pleased to allow the State Respondents to file the same by way of an affidavit. The Technical Committee has thus transgressed its limits which was only to examine the extent of reasonable commission or profit margin for the Central Bonded Warehouse.

Copy of the order dated 03.10.2023 is annexed hereto and is marked as Annexure-1.

6. That with regards to the statements and averments made in paragraphs 3 and 4 of the affidavit, the deponent states as follows:

A. <u>THE RULES</u>

(a) That vide Notification No. ERTS (E) 49/2020/36 dated 15.10.2020 the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 was notified making the following amendments to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965 as adapted by Meghalaya):

2. Insertion of new clause (iia) in rule 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,

"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL. Beer, Wine, BIO etc., imported on pre-payment of Excise or Ad valorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inscried, namely,

"44. License for Central Bonded Warehouse shall be granted on the following conditions:

(1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or i as fixed by Government from time to time.

*(4) **The tenure of the license shall be for ten years**. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.*

(5) *The Central Bonded Warehouse shall deposit a* ***Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise****, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.*

(6) *The Central Bonded Warehouse* ***shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet*** *which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.*

(7) *The Central Bonded Warehouse must* ***construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL., Beer, Wine, BIO etc. within at period of four months from the date of issue of license****, along with a building safety certification from PWD (Building).*

(8) *The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.*

(9) *The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.*

(10) ***The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State****.*

(11) *The Central Bonded Warehouse must be made operational within four months from the date of issue of license.*

(12) *The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only. (except Bottle in Origin).*

(13) *The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the*

Commissioner of Excise during the course of annual registration of brands.

(14) ***On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.***

Copy of the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 is annexed hereto and is marked as Annexure-2.

(b) That as such the entire purport of the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 was to create one Central Bonded Warehouse in the entire State of Meghalaya to supply IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya.

(c) That the requirements in the Rules namely Base Licence Fee of Rs. 1.50 Crores, Tenure of Licence Fee fixed at 10 years, Security Deposit for 10 years, warehouse land area of 1.50 lakh Sq. Ft., Warehouse capacity to stock 6 lakh cases of IMFL., Beer, Wine, BIO etc, capacity to supply and deliver all the registered brands of IMFL., Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State, a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State, on commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc. – all these provisions clearly indicate

that only one Central Bonded Warehouse was to be set up for the entire State of Meghalaya to supply IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya.

B. <u>THE NIT CONDITIONS</u>

(a) That for the purpose of grant of CBW Licence in terms of the Rules, the State Respondent has issued NIT dated 18.11.2020 with clear and categorical stipulation as follows:

> *The Notice Inviting tender is issued for operating **<u>a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya</u>** on procurement/import of the liquor on pre-paid Ad Valorem/Excise duty, Import/Transport Pass Fee, Literage Fee and the annual licence fee as fixed by Government from time to time in accordance with the provisions of the Meghalaya Excise Rules (Assam Excise Rules 1945, as adapted and amended from time to time by Government of Meghalaya) and The Meghalaya Bonded warehouse Rules (Assam Bonded warehouse Rules, 1965, as adapted and amended from time to time by the Government of Meghalaya).*
>
> Copy of the NIT is annexed hereto and is marked as Annexure-3.

(b) That as such from the NIT it is evident that tender was invited for grant of only one CBW Licence for the entire State of Meghalaya to supply IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya.

C. **ACTIONS TAKEN BY UMPOHLIEW CENTRAL BONDED WAREHOSUE AFTER GRANT OF THE CBW LICENCE dated 26.03.2021**

(a) That in terms of the Meghalaya Bonded Warehouse (Amendment) Rules, 2020 the CBW Licence dated 26.03.2021 was issued to the answering respondent stipulating several terms and conditions of Licence and the answering respondent in compliance of the same has incurred a huge amount of investment for creating the CBW Infrastructure and also for maintaining the stocks as per the terms of Licence. The major aspects of the same are as follows:

(b) **ANNUAL CBW LICENCE FEES PAID**: In the tender process, the answering respondent had bid the Licence Fee at Rs. 1,53,00,000/- (Rupees One Crore Fifty Three lakh only) per annum. The Answering respondent was the successful bidder and thereafter the State Government negotiated the annual Licence Fee and after negotiations the Licence Fee was settled at Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh only) for the first year to be increased by Rs. 10,00,000/- (Rupees ten Lakh only) every year till the amount of Licence Fee reached Rs. 2,00,00,000/- (Rupees Two Crores). The answering respondent has duly paid the Licence Fee of Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh only) for the first year (Financial Year 2021-2022); Licence Fee of 1,75,00,000/- (Rupees One Crore Seventy Five Lakh only) for the second year (Financial Year 2022-2023); and Licence Fee of Rs. 1,85,00,000/- (Rupees One Crore Eighty Five Lakh only) for the third year (Financial Year 2023-2024). The Licence Fee of Rs. 1,95,00,000/- (Rupees One Crore Ninety Five Lakh only) for the fourth year (Financial Year 2024-2025) is due to be paid by 31.03.2024 and the answering respondent is in the process of paying the same.

Copies of the Treasury Challans of payment of Licence Fees for the Financial Years 2021-2022, 2022-2023 and 2023-2024 are annexed hereto and are marked as Annexure-4(a), 4(b) and 4(c) respectively.

(c) **SECURITY DEPOSIT FOR 10 YEARS PAID**: In terms of the Rules and the CBW Licence, the answering respondent has paid an amount of Rs. 1,65,00,000/- (Rupees One Crore Sixty Five Lakh only) by way of Security Deposit to the State Government on 04.03.2021 being the amount equivalent to one year's Licence Fee. Subsequently, with the increase in the Licence Fees the answering respondent was required to increase the amount of Security Deposit and accordingly the answering respondent has paid the additional amount of security deposit of Rs. 20,00,000/- (Rupees Twenty Lakhs only) on 26.09.2023.

Copies of the initial Security Deposit of Rs. 1,65,00,000/- and additional Security Deposit of Rs. 20,00,000/- are annexed hereto and are marked as Annexure - 5(a) and 5(b) respectively.

(d) **PLOT OF LAND MEASURING IN AREA ABOUT 2 LAKH SQUARE FEET TAKEN ON LEASE AT KHANAPARA, MEGHALAYA FOR SETTING UP THE CBW:** The Rules and the CBW Licence required that the answering respondents should have a plot of land measuring not less than one lakh fifty thousand square feet. Accordingly, the answering respondent took on lease a plot of land measuring in area about 1.98 lakh square feet at Khanapara, Meghalaya for a period of 30 years at a monthly rent (including GST) of Rs. 14,04,781/- (Rupees Fourteen lakh Four Thousand seven Hundred Eighty One only). Further the answering respondent has also taken on lease premises for its office at Lachumiere,

Shillong at a total monthly rent (including GST) of Rs. 59,000/- (Rupees Fifty Nine Thousand only) per month.

Copies of the Lease Deed, Rectification Lease Deed and Rent Receipts for land and office are annexed hereto and are marked as Annexure - 6(a), 6(b), 6(c) and 6(d) respectively.

(e) **CONSTRUCTED WAREHOUSE ON THE LEASED LAND:** In terms of the Rules and CBW Licence Conditions, which provide that CBW shall construct a warehouse or godown having a capacity to hold at least 6 lakh cases of IMFL, Beer, Wine, BIO etc. Accordingly, the answering respondent has incurred expenditure of Rs. 4,08,68,132/- (Rupees Four Crore Eight Lakh Sixty Eight Thousand and One Hundred Thirty Two) in constructing the Warehouse in the leased plot of land at Khanapara, Meghalaya measuring in area about 45,000 Sq. Ft. with a height of 30 Feet with a storage capacity of more than 6 lakh cases of IMFL., Beer, Wine, BIO etc. The answering respondent has also incurred expenditure of Rs. 86,85,802/- in buying handling equipment like Reach Trucks and Fork Lifts.

Copy of the audited balance sheet as on 31.03.2023 indicating the amount spent in constructing the warehouse and buying handling equipment is annexed hereto and is marked as Annexure-7.

(f) **STOCK IN HAND OF IMFL, BEER, WINE, BIO ETC. AND STOCK IN TRANSIT:** In terms of the Rules and CBW Licence condition, the answering respondent is required to have capacity to supply and deliver all registered brands of IMFL, Beer, Wine, BIO etc, to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State. For the said purpose, the answering respondent has to maintain sufficient stock of

IMFL, Beer, Wine, BIO etc. As on 09.03.2024, the total Stock-in-Hand of IMFL, Beer, Wine, BIO etc. at the warehouse of the answering respondent is worth Rs. 52,70,19,512/- (Rupees Fifty Two Crore Seventy Lakh Nineteen Thousand Five Hundred Twelve only) and the Stock-in-Transit is worth approximately 20 Crores.

Copy of the Summary of Stock Statement as on 09.03.2024 is annexed hereto and is marked as Annexure-8.

(g) **OUTSTANDING AMOUNT RECEIVABLE FROM BONDED WAREHOUSES:** That the answering respondent has to sell the products to the Bonded warehouses on credit and as on 09.03.2024 the total amount of outstanding with the Bonded warehouses which the answering respondent has to receive is Rs. 47,22,14,603/- (Rupees Forty Seve Crore Twenty Two Lakh Fourteen Thousand Six Hundred and Three only).

Copy of the Sundry Debtors as on 09.03.2024 is annexed hereto and is marked as Annexure - 9.

(h) **BANK LOAN OBTAINED BY ANSWERING RESPONDENT:** That in order to run the CBW in full compliance with the Rules and CBW Licence condition, the answering respondents had to arrange sufficient amount of finance and for the purpose has availed bank loan by way of Cash-Credit Limit from Punjab National Bank for Rs. 24.50 Crores and Overdraft Limit from State Bank of India for Rs. 4.50 Crores.

Copy of the Bank Statements is annexed hereto and is marked as Annexure - 10(a) and 10(b) respectively.

(i) **EMPLOYEES EMPLOYED BY THE ANSWERING RESPONDENT:** That the answering respondent has employed about 36 employees in the warehouse and office.

7. That the deponent states that, in view of the above, the answering respondent has substantially changed their position by taking on lease the warehouse land and office premises at a monthly rent of Rs. About 15 lakhs per month, investing an amount of about Rs. 5 Crores in constructing the warehouse in the leased plot of land at Khanapara, Meghalaya measuring and buying handling equipment like Reach Trucks and Fork Lifts; availed bank loans by way of Cash-Credit/Overdraft amounting to Rs. 29.00 crores; paying CBW Licence Fee and Security Deposit of Rs. 1.85 Crores each; maintaining Stock-in-Hand and Stock-in-Transit worth Rs. 72 Crores and current debts receivable from the Bonded warehouses amounting to Rs. 47 Crores. As such, setting up of additional CBW will cause irreparable loss and injury to the answering respondent. The entire investments and expenditures have been done by the answering respondent on the basis and on clear and categorical assertion that the CBW Licence granted to the answering respondent is for the sole Central Bonded Warehouse for the entire State of Meghalaya and in terms of the Rules, NIT and CBW Licence conditions, all the Bonded warehouse will purchase and lift their requirements of IMFL, Beer, Wine, BIO etc. from the only one Central Bonded Warehouse licenced to the answering respondent for the entire licence period of 10 years.

8. That the deponent further states that the answering respondent, after issuance of the CBW Licence has been operating the CBW since the year 2021 without any complaints either from the Bonded Warehouses or the manufacturers or the retailers or the consumers and this fact is acknowledged and admitted by the technical committee in its report which observed that *"a preliminary analysis of the demand and supply of goods*

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8. That the deponent further states that the answering respondent, after issuance of the CBW Licence has been operating the CBW since the year 2021 without any complaints either from the Bonded Warehouses or the manufacturers or the retailers or the consumers and this fact is acknowledged and admitted by the technical committee in its report which observed that *"a preliminary analysis of the demand and supply of goods*

between the Bonded Warehouses, CBW and companies indicated that the demands were met as raised."

9. That the deponent further states that from the NIT it is evident that the NIT was issued for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya. The Technical Committee on the one hand said that "No profit margin needs to be fixed or recommended in the present set up as the original tender document do not provide for it." On the contrary, when the NIT categorically provided that the NIT was for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded warehouses located in the State of Meghalaya, it has opined that Government may explore possibility of additional CBW in the State. The aforesaid opinion is also against the clear stipulation of NIT and contrary to the committee's own stand.

10. That in view of the above, the State Respondents have no right to set up additional CBW in the State during the subsistence and continuance of the CBW licence dated 26.03.2021 which has been granted to the answering respondent for a period of 10 years with a further stipulation that the Commissioner of Excise may extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license.

11. That with regard to the statements and averments made in paragraph 5 of the affidavit, the deponent states that the issue sought to be brought in by the State respondents by way of the affidavit dated 22.02.2024 is not a subject matter of the instant writ petition and as such the same does not require any consideration by this Hon'ble Court in the instant case.

12. That the statement made in paragraphs .... are true to my knowledge and the statements made in paragraphs ..... being matters of record are true to my information derived there from and the rest are my humble submissions before this Hon'ble Court.

I sign this affidavit on this day the ..... day of March, 2024 at Shillong.

VERIFICATION

Verified at Shillong on this ..... day of March, 2024, that the contents of the above affidavit are correct and true to the best of my knowledge and belief and nothing has been concealed therefrom.

Identified by:

DEPONENT

Advocate

ANNEXURE-1

Serial Nos. 5 & 6
Regular List

HIGH COURT OF MEGHALAYA AT SHILLONG

WP(C) No. 186 of 2021 with
MC (WPC) No. 72 of 2021
WP(C) No. 234 of 2021 with
MC (WPC) No. 87 of 2021

Date of order: 03.10.2023

International Spirits and Wines Association of India	vs.	State of Meghalaya & ors.
Association of Meghalaya Bonded Warehouses	vs.	State of Meghalaya & ors.

Coram:

Hon'ble Mr. Justice Sanjib Banerjee, Chief Justice
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioners : Mr K. Tangirala, Adv. (VC)
Mr Philemon Nongbri, Adv.
Mr A. Goyal, Adv.

For the Respondents : Mr K. Khan, AAG with
Mr A.H. Kharwanlang, Addl Sr GA
Ms S. Laloo, GA
Mr R. Banerjee, Sr Adv. (VC) with
Dr N. Mozika, Sr Adv.
Ms K. Gurung, Adv.

Pursuant to the previous direction, the State has filed an affidavit.

Paragraph 2 of the affidavit indicates that by a notification of September 15, 2023, a technical committee to examine the extent of reasonable commission or profit margin has been constituted.

Since the petitioners seek an accommodation, let the matters appear six weeks hence. It will be open to the petitioners and also the central bonded warehouse to deal with the State's affidavit. Such affidavits, if any, should be served and filed at least a week before the adjourned date.

List on November 9, 2023.

(B. Bhattacharjee)
Judge

(Sanjib Banerjee)
Chief Justice

Meghalaya
03.10.2023
"Sylvana PS"

सत्यमेव जयते
HIGH COURT OF MEGHALAYA

ANNEXURE - 2

Annexure – I

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong, the 15th October, 2020.

No. ERTS (E) 49/2020/36 - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to make the following rules to amend the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouses Rules, 1965 as adapted by Meghalaya), hereinafter referred to as the Principal Rules, namely :-

1. **Short title and Commencement**.- (1) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2020.
(2) They shall come into force with immediate effect.

2. Insertion of new clause (iia) in rule. 2.- In the principal rules, in rule 2, after the existing clause (ii) the following new clause shall be inserted, namely,-
"(iia) "Central Bonded Warehouse" means a licensed Central Warehouse where IMFL, Beer, Wine, BIO etc., imported on pre-payment of Excise or Advalorem duty, Import Pass Fee or Transport Pass Fee and Literage Fee are kept for eventual removal to Bonded Warehouses as provided for in the Meghalaya Bonded Warehouse Rules (The Assam Bonded Warehouses Rules, 1965, as adapted by Meghalaya), and all its extant rules."

3. Insertion of new rule 44.- In the principal rules, after the existing rule 43 the following new rule shall be inserted, namely,-

"44. License for Central Bonded Warehouse shall be granted on the following conditions: (1) A license to establish and work a Central Bonded Warehouse in the designated area on prior approval of Government shall be issued by the Commissioner of Excise.

(2) Selection for license to establish and work a Central Bonded Warehouse in the State shall be based on competitive bidding process, open to Individuals, Partnerships firms, Companies, etc.

(3) The base fee for a license to operate a Central Bonded Warehouse shall be Rs.1,50,00,000/- (Rupees One Crore Fifty lakh) only annually, or as fixed by Government from time to time.

(4) The tenure of the license shall be for ten years. The Commissioner of Excise however, reserves the right to extend the period of the tenure, with prior approval of the State Government, for any additional period after expiry of the term of the license at the same or revised terms and conditions as awarded.

(5) The Central Bonded Warehouse shall deposit a Security Deposit of an amount equivalent to the awarded annual License fee for a period of ten years pledged to Commissioner of Excise, which shall be forfeited in case of failure to abide by the conditions as laid down in the license or any breach of Meghalaya Excise Act and Rules.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 ... of Expiry ... 2023 INDIA

INDIAN SPIRITS AND WINES ASSOCIATION

(6) The Central Bonded Warehouse shall operate on a plot of land measuring not less than One Lakh Fifty Thousand square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner.

(7) The Central Bonded Warehouse must construct a warehouse or godown having a capacity to hold at least Six Lakh cases of IMFL, Beer, Wine, BIO etc. within a period of four months from the date of issue of license, alongwith a building safety certification from PWD (Building).

(8) The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.

(9) The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL, Beer, Wine, BIO etc. to the Bonded Warehouses within forty-five days for goods produced in the State and sixty days for goods imported from outside the State.

(10) The Central Bonded Warehouse shall have a minimum stock of all types of brands for three months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.

(11) The Central Bonded Warehouse must be made operational within four months from the date of issue of license.

(12) The minimum profit margin eligible for bonded warehouses on their sale to retail IMFL "OFF" and "ON" licenses shall be 8% (eight percent) for IMFL brands only (except Bottle in Origin).

(13) The Central Bonded Warehouse or ex-bond rates of all the imported goods shall be subject to approval by the Commissioner of Excise during the course of annual registration of brands.

(14) On commencement of the Central Bonded Warehouse, the Bonded Warehouses shall lift all the liquor from the Central Bonded Warehouse against the import permits issued by the Commissioner of Excise and cease to import directly from the Companies, Bottling Plants etc.

Sd/-
S.A. Synrem
Commissioner &Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5760
Date of Expiry
27th April-2023
INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION
ISWA

Memo No. ERTS (E) 49/2020/36 -A, Dated Shillong, the 15th October, 2020.

Copy to the :-

1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P.S. to the Deputy Chief Minister, for information of Deputy Chief Minister.
3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S. to the Minister i/c Excise for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to the Chief Secretary for information of the Chief Secretary.
7. P.S. to the Additional Chief Secretary, Finance Department for information.
8. Commissioner & Secretary, ERTS Department.
9. Commissioner of Excise, Meghalaya, Shillong.
10. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
11. Accountant General (A&E), Meghalaya, Shillong.
12. Deputy Commissioners (All).
13. Deputy Commissioner of Excise, Headquarter, Meghalaya, Shillong.
14. Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura/Headquarter.
15. Superintendent of Excise (All).
16. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
17. Law (B) Department.
18. Finance (EA) Department.
19. Cabinet Affairs Department with reference to their Agenda item No. 102/2020.
20. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

15/10/20

Under Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

***

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT OF INDIA

INTERNATIONAL SPIRITS AND WINE ASSOCIATION ISWA

ANNEXURE - 3

Annexure – IV

GOVERNMENT OF MEGHALAYA

OFFICE OF THE COMMISSIONER OF EXCISE

MEGHALAYA :: SHILLONG

****

Tender No. MEG/CE-70/2014/331, Dated Shillong, the 18th November, 2020.

TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Date of Issue: 18th November, 2020.

Last Date of Tender Submission: 17th December, 2020.

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023

Scope: -

The Notice Inviting Tender is issued for operating a **Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya,** on procurement/import of the liquor on pre-paid Advalorem/Excise duty, Import/Transport Pass Fee, Literage Fee under annual license fee as fixed by Government from time to time in accordance with the provisions of the Meghalaya Excise Rules (Assam Excise Rules 1945, as adapted and amended from time to time by Government of Meghalaya) and The Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules, 1965, as adapted and amended from time to time by the Government of Meghalaya).

1. **EARNEST MONEY: Earnest money deposit (EMD) of Rs. 15,00,000/- (Rupees fifteen lakh)** only for operating a Central Bonded Warehouse for supply of IMFL/Beer/Wine/BIO etc. to all Bonded Warehouses located in the State of Meghalaya should accompany the tender in the form of a Demand Draft or pay order, drawn in favour of the Commissioner of Excise, Meghalaya payable at Shillong. Tender not accompanied by Earnest Money will not be considered.

2. (a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya.

(b) In case the partnership firms/companies are less than 15(fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below:

(i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15(fifteen) years from the date of issue of tender.

3. The tenderer should be bona-fide permanent residents of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.

Disclaimer

Though adequate care has been taken in the preparation of this Tender Document, the tenderer should satisfy himself/herself that the documents furnished in response to this notice are complete in all respects. Intimation of discrepancy, if any, should be given to Excise Department within 3 (three) days from the date of issue of the tender. If Excise Department receives no intimation, it shall be deemed that the tenderer is satisfied that the Tender Document is complete in all respects. This RFP is not an agreement and is neither an offer nor invitation by the Authority to the prospective Applicants or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. **The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct. Each** Applicant should,

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSN ISWA

therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate.

A. The bids are invited under two bid system namely: Technical Bid and Price Bid, which should be submitted in separate sealed envelopes marked 'A' and 'B' respectively and these two envelopes should be inserted into a bigger envelope marked 'C'. Technical bid will be opened first and will be evaluated as per the laid down criteria in the tender document. Thereafter, Price bid will be opened only for those bidders whose bids are found to be technically qualified.

B. Tenderer must submit copies of complete technical bid, including qualification criteria, EMD and related documents, duly self-attested **in Envelope marked 'A'. The Price bid should be kept in the Envelope marked 'B'.** These sealed documents must be deposited or sent by registered post at the address given below so as to reach before the last date and time of bid submission:
OFFICE OF THE COMMISSIONER OF EXCISE,
LOWER LACHUMIERE, (OPPT. HORSE SHOE/MPSC BUILDING),
SHILLONG – 793 001, MEGHALAYA.

C. **Last date and time for submitting the bids is 17th December, 2020 upto 4:30 (four-thirty) p.m.**

Late tenders will not be considered. No responsibility will be taken for postal delay or non-delivery/non-receipt of Bid documents.

D. The Technical Bid shall be opened on **17th December, 2020** at 5:00 (five) p.m. in the **Office of the Commissioner of Excise, Lower Lachumiere, (Oppt. Horse Shoe/MPSC Building), Shillong – 793 001, Meghalaya.**

E. If due to any exigency, the due date for opening of the Bids is declared a holiday, the Bids will be opened on the next working day at the same time or on any other day/time, as intimated by the Department.

F. The Bids shall remain valid for 90 (Ninety) days from the last date of submission of the Bids.

G. The Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.

H. The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE
MEGHALAYA, SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

Qualification criteria (Technical)

Sl. No.	Details	Compliance Yes/No
1.	**LOCATION OF CENTRAL BONDED WAREHOUSE:** The area of the Central Bonded Warehouse shall be on a plot of land measuring not less than 1,50,000 (one lakh fifty thousand) square feet which is fully developed for immediate use, duly surveyed and certified by the Deputy Commissioner, preferably the nearest entry point to the State on the National Highway.	
2.	The Central Bonded Warehouse shall not be established within 100 (hundred) metres [50 (fifty) metres in the State Capital] of any place of public worship, educational institutions or hospitals within the State of Meghalaya.	
3.	A detailed project report on the feasibility of the location should be submitted.	
4.	The tenderer must submit Professional Tax Clearance Certificate and VAT Clearance Certificate/No Objection Certificate for the current financial year 2020-2021.	
5.	The Tenderer should have a minimum annual turnover of Rs.100 crore (Rupees one hundred crore) only from liquor trade in the State of Meghalaya, to be duly supported by documents certified by a registered Chartered Accountant for the last 3 (three) financial years i.e. 2016-2017, 2017-2018 and 2018-2019.	
6.	(a) In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012 for promotion of local industries and employment generated thereof, the tenderer should be individual/partnership firms/companies, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya. (b) In case the partnership firms/companies are less than 15 (fifteen) years old, then, having experience of at least 15 (fifteen) years in liquor trade in the State of Meghalaya shall be considered as shown in (i) below. (i) That all partners of the partnership firm/all Directors of the Company should be a licensee or legal heir of an Excise license of not less than 15 (fifteen) years from the date of issue of tender.	
7.	In view of Meghalaya Industrial and Investment Promotion Policy (MIIPP), 2012, the tenderer should be bona-fide permanent resident of the State of Meghalaya and in case of partnership firms/companies etc. whose shareholders are all bona-fide permanent residents of the State of Meghalaya.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

SPECIAL TERMS AND CONDITIONS OF TENDER FOR OPERATING A CENTRAL BONDED WAREHOUSE FOR SUPPLY OF IMFL/BEER/WINE/BIO ETC. TO ALL BONDED WAREHOUSES LOCATED IN THE STATE OF MEGHALAYA

Sl. No.	Details	Compliance Yes/No
1.	The tenderer must submit documents relating to availability of the plot of land and the Department may carry out physical inspection of the proposed plot/premises for operating a Central Bonded Warehouse to ascertain the feasibility of the area needed for Central Bonded Warehouse and technical capacity/capability of the tender as part of the technical evaluation to decide on the eligibility of the tenderer. During such visits, access to the whole plot along with details must be provided to the Department.	
2.	Each page of Tender document including the specifications and Terms and Conditions is to be duly signed as a token of acceptance and commitment for meeting the same.	
3.	The Tender Contract period shall be for 10 (ten) years, which may be extended at the sole discretion of the State Government depending on satisfactory performance of contract at the same terms and conditions of tender or as deemed fit by the Government.	
4.	The Tendering Authority will evaluate the Technical Bids. Only the successful bidders that pass the scrutiny of the Technical bids will qualify for the Price Bid opening.	
5.	The Tenderer should have a high security environment in the Central Bonded Warehouse with round the clock online monitoring and/or sophisticated Close Circuit Cameras and Access Control Systems and professional security guards at their work place.	
6.	The Central Bonded Warehouse must construct a warehouse/godown having a capacity to hold at least 6,00,000 (six lakh) cases of IMFL/Beer/Wine etc. within a period of 4 (four) months from the date of issue of license, along with a building safety certification from PWD (Building).	
7.	The Central Bonded Warehouse shall be eligible to supply only to the bonded warehouses located within the state.	
8.	The Central Bonded Warehouse shall have the capacity to supply and deliver all the registered brands of IMFL/Beer/Wine etc. to the Bonded Warehouses within 45 (forty-five) days for goods produced in the State and 60 (sixty) days for goods imported from outside the State.	

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE SHILLONG

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

9.	The Central Bonded Warehouse shall have a minimum stock of all types of brands for 3 (three) months at any point in time, so that continuous regular supply can be maintained for all Bonded Warehouses throughout the State.
10.	The Central Bonded Warehouse must be made operational within 4 (four) months from the date of issue of license.
11.	During the opening of Technical Bid, the Tenderer or its authorized representative must come alongwith all original documents/invoice copies and other papers to prove the authenticity of the documents submitted.
12.	**PERFORMANCE GUARANTEE:** I. The successful tenderer shall deposit an amount equal to the annual license fee quoted for the Central Bonded Warehouse duly accepted by Government as Security Deposit either in the form of a Fixed Deposit/Call Deposit or Bank Guarantee from Nationalized Banks in favour of the Commissioner of Excise, Meghalaya, payable at Shillong, within ten days from the date of acceptance of tender. II. The said security shall stand forfeited, appropriated, adjusted in full, in the event of :- a. Any breach in the terms and conditions of the contract. b. In case the tenderer whose tender is accepted fails to deposit the security deposit and execute the agreement as required by the Commissioner of Excise within ten days of the acceptance of the tender, his/her tender will be rejected outrightly and EMD forfeited.
13.	**LAW GOVERNING THE CONTRACT:** A. The Laws of India shall govern this contract. B. Irrespective of the place of delivery, the place of performance or place of payment under the contract, the contract shall be deemed to have been made at the place from which the acceptance of tender has been issued. C. In respect of all tender conditions, the decision of the Commissioner of Excise shall be final and binding. D. In the event of any dispute arising out of the tender, such dispute would be subject to the jurisdiction of the Courts within the City of Shillong, Meghalaya.

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 INDIA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION ISWA INDIA

14.	**SIGNING OF THE TENDER:** A. The tender is liable to be rejected if complete information is not given therein or if the particulars and date, if any, asked for in the tender are not fully filled in. Specific attention must be paid to the terms and conditions of the tender. B. An individual signing the tender or any other documents connected with a contract must specify whether he/she signs as: I. A Sole Proprietor of the firm or a duly constituted attorney of such Sole Proprietor. II. A partner of the firm, if it be a Partnership, in which case he/she must have the authority to refer to a Court of competent jurisdiction any dispute concerning the business of the partnership either by virtue of the agreement or of a power of attorney, or III. A constituted attorney of the Firm if it is a company. IV. In case of II and III above, copy of the partnership agreement or general power of attorney in either case, attested by Notary Public should be furnished to the Commissioner of Excise or an affidavit on stamp paper of all the partners admitting execution of the partnership agreements or the general power of attorney should be furnished. V. In case of partnership firm, where no authority to refer disputes concerning the business of the partnership has been conferred on any partner, every partner of the firm must sign the tender and all other related documents. VI. A person signing the tender form or any other documents forming part of the contract on behalf of another shall be deemed to be a warranty that he/she has authority to bind such other person(s) and if, on enquiry it appears that the person so signing had no authority to do so, the Commissioner of Excise may, without prejudice to other civil or criminal remedies, cancel the contract and hold the signatory liable for all costs and damages.
15.	**OPENING OF TENDER:** The tenderer is at liberty to be present at or authorize a representative to be present at the opening of both the bids, Technical and Price, on the date and time as specified. The name and address of the representative who would be attending the opening of the tender on his/her behalf should be indicated in the tender. After the evaluation of

NOTARY Rajendra Kumar Delhi Regd. No. 5780 Date of Expiry 27th April-2023 INDIA

OFFICE OF THE COMMISSIONER OF EXCISE MEGHALAYA, SHILLONG

NATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA ISWAI

	the technical bid, only the technically qualified tenderers will be invited to attend the opening of the price bid.	
16.	**LICENSE FEE:** The quoted rate of license fee for Central Bonded Warehouse shall be Rs. 1,50,00,000/- (Rupees one core fifty lakh) only annually and the tenderer shall bid over and above the base rate of license Fee. The tender shall be accepted on 'H1' basis i.e. the highest bidder. The Government reserves the right to revise the license fee, awarded under the contract, as and when deemed fit.	
17.	**COMMUNICATION OF ACCEPTANCE:** Acceptance of the tender by the Excise Department will be communicated by email/fax or letter of acceptance and/or by a letter of intent sent by registered post or by hand delivery. In case the acceptance is communicated by email/fax, a letter of formal acceptance of tender will be forwarded to the successful tenderer as soon as possible but the instructions contained in the email/fax should be acted upon immediately.	
18.	The successful bidder shall have to submit the requisite trading license issued by the District Council having jurisdiction over the location of the Central Bonded Warehouse, prior to issuance of the Central Bonded Warehouse's license.	
19.	**GRANT OF LICENSE:** The license for Central Bonded Warehouse shall be issued to the successful tenderer on compliance of all terms and conditions of the tender document.	
20.	**FAILURE AND TERMINATION:** If the tenderer fails to deliver the liquor within a period fixed for such delivery in the contract except for reasons beyond his/her control or breach any other terms and conditions of the tender, the Commissioner of Excise may after careful deliberation, order the forfeiture of the Security deposit.	
21.	**TENURE OF THE TENDER:** The period of contract shall be for 10 (ten) years. The Commissioner of Excise however, reserves the right to extend the period of contract of the successful tenderer, with prior approval of the State Government, for any additional period after expiry of the term of the contract at the same terms and conditions as quoted in the tender or as deemed fit by the Government.	
22.	THE PRICE BID WILL BE OPENED ONLY FOR THE TENDERERS WHO QUALIFY IN THE TECHNICAL BID.	
23.	The Excise Department has the right to reject or accept any or all tenders without assigning any reason thereof.	
24.	The Excise Department has the right to amend, or change any tender condition/Qualifying criteria without assigning any reason thereof.	

NOTARY
Rajendra Kumar
Delhi
Regd. No. 5780
Date of Expiry
27th April-2023
GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF EXCISE
SHILLONG, MEGHALAYA

INTERNATIONAL SPIRITS AND WINES ASSOCIATION OF INDIA
ISWAI

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Govt. Letter No. MEG/CE-70/2014/353 dt. 23/02/2021

ANNEXURE - 4A

Meghalaya Schedule III (Sec. I Form No. 65)
[Revised 1939]

Treasury/Sub-Treasury

Challan of Cash paid into the _____ at Nongpoh

State Bank of India

Challan No. 11266

4/3/21

To be filled in by the remitter | **To be filled in by Department Officer or the Treasury**

By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	P.	Head of Account	Order to the Bank	
Name M/s Umpohlieu Central warehouse, 9th Mile, Baridua, Ri-Bhoi Distt. Meghalaya	Being the License fee for the year 2021-22 vide order No. MEG/CE-70/2014/353 dt. 23/02/2021		1,65,00,000/=		2-Rent, Cess Duty 3-Gallonage Fees 4-Others Receipt	Date Correct, Received and grant receipt Signature	(Full designation of the Officer ordering the money to be paid)
		Total	1,65,00,000/=				

* (In words) Rupees One Crore sixty five lacs only.

Signature

Date

To be used only the case of remittance to Bank through an officer of the Government.

Signature of Department Officer

Office

Received payments Date _____

Treasurer

Accountant

Treasury Officer

Asstt.

Nongpoh Branch (3686)

04 MAR 2021

Sign

Accountant
Nongpoh Treasury

Treasury Officer
Nongpoh, Treasury

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ANNEXURE- 4B

TS(E) 3/2022/118
Act, (Assam Act
tion No. ERT
alorem on

Assam Schedule III (Sec. I) **Form No. 65**
[Revised 1939]

Challan No.

Challan of cash paid into the Treasury / Sub - Treasury / State Bank of India at Nongpoh.

Pan No: AAGFU6447F

To be filled in by the remitter			To be filled in by the Departmental Officer or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	P.	Head of Account	Order to the Bank
Name		License Renewal fees for the year 2022-2023	1,75,000,00-		[illegible]	Date ____ Correct, Receive and grant receipt (Signature) (Full designation of the officer ordering the money to be paid)
		Total	1,75,000,00-			

Wongpohkiri Central Warehouse
9th Mile, Baridua
Ri Bhoi Dist
Meghalaya

* (In words) Rupees One Crore Seventy Five lakhs Only

Signature

Date

STATE BANK OF INDIA NONGPOH BRANCH
07 APR 2022
Sign

Correct Receipt
Grant Receipt
Branch Treasury

To be used only the case of remittances to Bank through an officer of the Government

Signature of Departmental Officer
Ri Bhoi District
Office
Nongpoh

Received Payment **Date**

Treasurer

Treasury Officer
Nongpoh, Treasury
Accountant

Treasury Officer
Asstt.

ANNEXURE - 4 C

51
5/4/23.

Meghalaya Schedule III (Sec. I Form No. 65)
[Revised 1939]

Challan No.

Challan of Cash paid into the Treasury/Sub-Treasury at Nongpoh.
State Bank of India

Pan No: AAGFU6447F

To be filled in by the remitter | **To be filled in by Department Officer or the Treasury**

By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank	
Name Wrightview Cantonment House, 9th Mile, Bandur, Ri Bhoi District Meghalaya	SHEKHAR NAG (MANAGER)	License fees for the year 2023 - 2024	1,75,00000		0039-State Excise 1-Foreign Liquor License Fees 2-Receipt from Duty 3-Gallonage Fees	4-Other Receipt Date Correct, Received and grant receipt Signature	(Full designation of the Officer ordering the money to be paid)
		Total	1,75,00000				

STATE BANK OF INDIA NONGPOH BRANCH (3686) 05 APR 2023 Sweta Agarwal

SBI, Nongpoh Branch (3686)

* (In words) Rupees One Crore Seventy Five Lakhs Only

Signature

Date 4/4/2023

Correct Receipt
Grant & Receipt
Nongpoh District Treasury

To be used only the case of remittance to Bank through an officer of the Government.

Superintendent of Excise
Signature of Department Officer
Office Ri Bhoi District, Nongpoh

Received payments Date

Treasurer

Accountant
Nongpoh, Treasury

Treasury Officer
Nongpoh, Treasury

Treasury Officer
Asstt.
5/4/23

61
11/4/23

ghalaya Schedule III (Sec. I Form No. 65)
[Revised 1939]

Challan No.

Treasury/Sub-Treasury
hallan of Cash paid into the _____ at Nonpoh.
State Bank of India

PAN NO. AAGFU6447F

To be filled in by the remitter

To be filled in by Department Officer or the Treasury

By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank	
Name M/s Umpolico Centre Wholesale Qth Mile Bridua Ri Bhoi District Meghalaya	SHEKHAR NAG (MANAGER)	License fees for the year 2023-2024 (Short Payment) STATE BANK OF INDIA NONGPOH BRANCH (9686) 11 APR 2023 Sweta Agarwal PF-0115861	10,000,00		0039-State Excise 105- Foreign Liquor 1-License Fees 2-Receipt from Duty 3-Gallonage Fees 4-Other Receipt	Date Correct, Received and grant receipt Signature	(Full designation of the Officer ordering the money to be paid)
		Total	10,000,00				

* (In words) Rupees Ten lakhs Only

Signature

Date

To be used only the case of remittance to Bank through an officer of the Government.

Signature of Department Officer
Office Superintendent of Excise, Ri-Bhoi District, Nongpoh

Received payments Date _____ 11/4/23

Treasurer

Accountant

Treasury Officer
Asstt.
11/4/23

Welcome to SARAL
M/S UMPOHLIEW CENTRAL WAREHOUS

(http://www.sbi.co.in/portal/web/interest-rates/deposit-rates)

*Kind Attention Sole proprietor customers: Please update the annual turnover and nature of your business through ...

Quick Links >

10-Mar-2024 (01:13 PM IST)

ANNEXURE - 5A

You are here: / My Accounts / Account Summary

Account Information

Account Details

Account Number	00000040053246999	**Name**	M/S UMPOHLIEW CENTRAL WAREHOUSE
Description	STD-PUB OTH UNI 181D-10YRS	**Lien Amount**	0.00
Deposit Amount	1,65,00,000.00	**Rate of Interest (% p.a.)**	5.4%
Tenor	10 Year(s) 0 Month(s) 0 Day(s)	**Maturity Amount**	2,82,12,012.00
Accumulated Interest	26,91,207.27	**Available Balance**	1,65,00,000.00
Deposit Date	04-Mar-2021	**Maturity Date**	04-Mar-2031
Currency	INR		

BACK

Last 10 Transactions

Date (Value Date)	Narration	Ref. No.	Debit	Credit
31-Mar-2023 (31-Mar-2023)	TAX DEDUCTION	TRANSFER TO 4898047063204	95,863.00	
31-Mar-2023 (31-Mar-2023)	CREDIT INTEREST			95,863.00
31-Mar-2022 (31-Mar-2022)	TAX DEDUCTION	TRANSFER TO 4898047063204	91,272.00	
31-Mar-2022 (31-Mar-2022)	CREDIT INTEREST			91,272.00

You are here: / My Accounts / Account Summary

ANNEXURE - 5B

Account Information

Account Details

Account Number	00000042298542065	**Name**	M/S UMPOHLIEW CENTRAL WAREHOUSE
Description	STD-PUB OTH UNI 181D-10YRS	**Lien Amount**	0.00
Deposit Amount	20,00,000.00	**Rate of Interest (% p.a.)**	6.5%
Tenor	8 Year(s) 0 Month(s) 0 Day(s)	**Maturity Amount**	33,50,024.00
Accumulated Interest	59,720.98	**Available Balance**	20,00,000.00
Deposit Date	26-Sep-2023	**Maturity Date**	26-Sep-2031
Currency	INR		

BACK

Last 10 Transactions

Date (Value Date)	Narration	Ref. No.	Debit	Credit
26-Sep-2023 (26-Sep-2023)	CHEQUE DEPOSIT TRF 366685	TRANSFER TO 40036227581 M/S UMPOHLIEW CENTRAL		20,00,000.00

© State Bank of India

ANNEXURE- 6A

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भारतीय गैर न्यायिक

एक सौ रुपये

Rs. 100

रु. 100

ONE HUNDRED RUPEES

सत्यमेव जयते

भारत INDIA

INDIA NON JUDICIAL

मेघालय MEGHALAYA

160681

SUNSTRUMENT No. 59
Dt. 27/11/2020

LEASE AGREEMENT

This LEASE AGREEMENT made on this the 1ST day of NOVEMBER, Two Thousand and Twenty, between **SMTI** Margarita Wallang, Daughter of (Late) Shri Holing Lyngdoh and (Late) Smti Er Wallang , aged about 55 years, by occupation Business , belonging to the Khasi community of Meghalaya, resident of Lower Lachumiere, Shillong, in the District of East Khasi Hills, Meghalaya, hereinafter referred to as the **LESSOR** (which term and expression shall mean and include her legal heirs, executors, successors, legal representatives, attorney, agents and assigns) of the **ONE PART**

AND

M/S Umpohliew Central Warehouse, having a registered office at Garikhana, Shillong in the District of East Khasi Hills, Meghalaya hereinafter referred to as the **LESSEE** (which term and expression shall also mean and include its legal heirs, executors, successors, legal representatives, attorney, agents and assigns) of the **OTHER PART**.

NOTARY
MRS. J. DATTA ROY
REGD. NO. 5/16
E. K. HILLS
GOVT. OF MEGHALAYA

Contd.....p/2

WHEREAS the **LESSOR** is the legal owner seized and possessed of a vacant landed property situated at 9th Mile, Baridua, Ri- Bhoi District, Meghalaya, measuring an area of 1,97,904 Sq. Feet more or less and which property is more fully described in the Schedule hereinbelow.

WHEREAS the **LESSEE** being interested to start a business in 9th Mile, Baridua, Ri-Bhoi District was looking for a plot of land thereat and therefore approached the LESSOR to lease the said plot of land described in the Schedule hereinbelow on a long term lease.

WHEREAS the **LESSOR** also being interested to let out on lease the said plot of land, agreed to lease the said plot of land described in the Schedule hereinbelow to the LESSEE on a monthly basis at the rate of Rs.4 (Four) per sq. Feet for a period of 10 (Ten) years initially.

AND WHEREAS the **LESSOR** and the **LESSEE** have now deemed it fit and proper to execute this Lease Agreement laying down the terms and conditions of the lease to avoid any complications and misunderstandings in the future.

NOW THIS LEASE AGREEMENT WITNESSETH AS FOLLOWS :-

1. That the LESSOR assures to the LESSEE that she is the legal and sole owner of the said plot of land and that the same is free from encumbrances of any nature.

2. That this Lease Agreement entered into between both the aforesaid parties shall be in force for a period of 10(Ten) years, w.e.f 1ST, NOVEMBER, 2020 to 31ST, OCTOBER, 2030.

3. That the Lessee shall pay a sum of Rs. 4(Four) per sq. Feet /- only, to the Lessor as monthly rental being the rental for the lease of the entire plot of land describred in the Scheduled hereinbelow which the LESSEE shall pay within the first week of every month to which the rent relates. Interest of 18% P.A will be charged on the late payment of lease rent with the grace period of 15 days.

4. That it is mutually agreed between both the LESSOR and the LESSEE that the LESSEE will construct a house/building thereon as may be suitable for their business at their own cost and expense and which shall not be the responsibility of the LESSOR, as per their own specifications without any hindrance, interference or obstruction from the LESSOR or anyone claiming through or under her.

NOTARY
MRS. J. DATTAROY
REGD. NO. 5/18
E.K. HILLS
GOVT. OF MEGHALAYA

Contd...p/3

5. That The LESSOR shall cooperate with the LESSEE to obtain any No Objection Certificates or Permission for construction of the house/building on the said plot of land described in the Schedule hereinbelow and also permission for running their business, no Objection Certificates of any nature for the purpose of their business from the competent authorities, the expense of which, however will be borne by the LESSEE.

6. That the LESSOR shall be responsible to pay the required property tax, etc. to the competent authority and the LESSEE shall take care of the maintenance of the house/building built by them on the said property and also if deemed necessary to insure the said building and all the fittings, fixtures, furnitures, and other items within the said building premises at their own cost and if in the event for any reason the building is damaged and payment is made by the Insurance Company, then the LESSEE along will be entitled to receive such payment and the LESSOR shall have no claim over it whatsoever.

7. That the monthly rentals payable by the LESSEE to the LESSOR shall be enhanced after every Five years by 15% of the existing rent and similarly the rental will be enhanced by 15% of the then existing rent after the expiry of Five year period and the enhancement will continue by 15% on the then existing rental till the tenth year period is over.

8. That two months prior to the expiry of this Lease Agreement the LESSEE shall if so desires give advance notice in writing to the LESSOR for renewal of the Lease and the LESSOR shall renew the tenancy with the LESSEE for further period and on same terms and conditions to be mutually decided between the Parties at the relevant time.

9. The LESSOR or anyone claiming through or under her shall under no circumstances interfere or create any obstruction in the smooth running and management of the business of the LESSEE and the LESSOR shall have no interest or claim over the same.

NOTARY
MRS. I. DATTA ROY
REGD NO 576
E.K. HILLS
STATE OF MEGHALAYA

Contd....p/4

10. That the LESSOR shall not terminate the lease so entered into between the LESSOR and the LESSEE during this 10(ten) years period and even on the expiry of the 10 (ten) years period, the LESSOR shall give the LESSEE the first right/preference and renew the lease with the LESSEE on terms and conditions to be decided mutually between them.

11. That the LESSEE shall regularly pay the electricity charges directly to the MeCEL as per the consumption and reading of the meter separately installed in the building.

12. That the LESSEE shall also be liable to pay sales tax, GST, and any other rates, taxes that may be imposed by the Government from time to time relating to the building and the business carried on by her in the said property.

13. That the LESSEE shall ensure that the premises is kept in a clean and sanitary condition and also see that the dumping of garbage, waste materials, etc. from his business is done properly so that it does not inconvenience the neighbours in any manner.

14. That it is mutually agreed between the Parties named above, that the LESSOR shall have no objection to the LESSEE carrying on any business on the said property as long as the same is legal.

15. That the LESSOR undertakes and declares that as long as the LESSEE pays their dues/rentals regularly and observes the terms and conditions of the Lease Agreement, she shall allow the LESSEE to run their business smoothly and conveniently without any disturbance or interference in any manner whatsoever from her and/or anyone claiming through or under her.

16. That the LESSEE shall not carry on or permit to be carried on any noisy, hazards offensive and illegal trade or business in the said land leased out to them.

NOTARY
MRS. J. DATTA ROY
REGD. NO. 5/16
E. K. HILLS
GOVT. OF MEGHALAYA

Contd.....p/5

17. That both the Parties named hereinabove shall abide by and comply by the terms and conditions of this Agreement.

18. That after the expiry of this Agreement, the LESSEE shall handover the said plot of land to the LESSOR.

19. If the LESSOR is interested in acquiring the built-up infrastructure by the LESSEE than the LESSOR shall pay the value of the built-up infrastructure taking into account the depreciation cost/value.

SCHEDULE

All that part and parcel of the landed property situated at 9th Mile Baridua, Ri-Bhoi District, Meghalaya, measuring an area of 197904 Sq.Feet more or less and bounded as follows:

NORTH: 350 Ft ka G.S. Road
SOUTH: 518 Ft Ia khap ka Tupri Sohpdang bad ka Pakli Sohpdang
EAST : 562 Ft Ia khap ka Rohini Sohpdang
WEST : 350 Ft Ia khap Birnga Shakwa

IN WITNESS WHEREOF both the parties said and subscribe their hands hereunto in the presence of the witnesses on the day, month and year first above mentioned.

WITNESSES:-

1. (AARON WALLANG)

(MARGARITA - WALLANG)
LESSOR

2. (AMAL DEB)

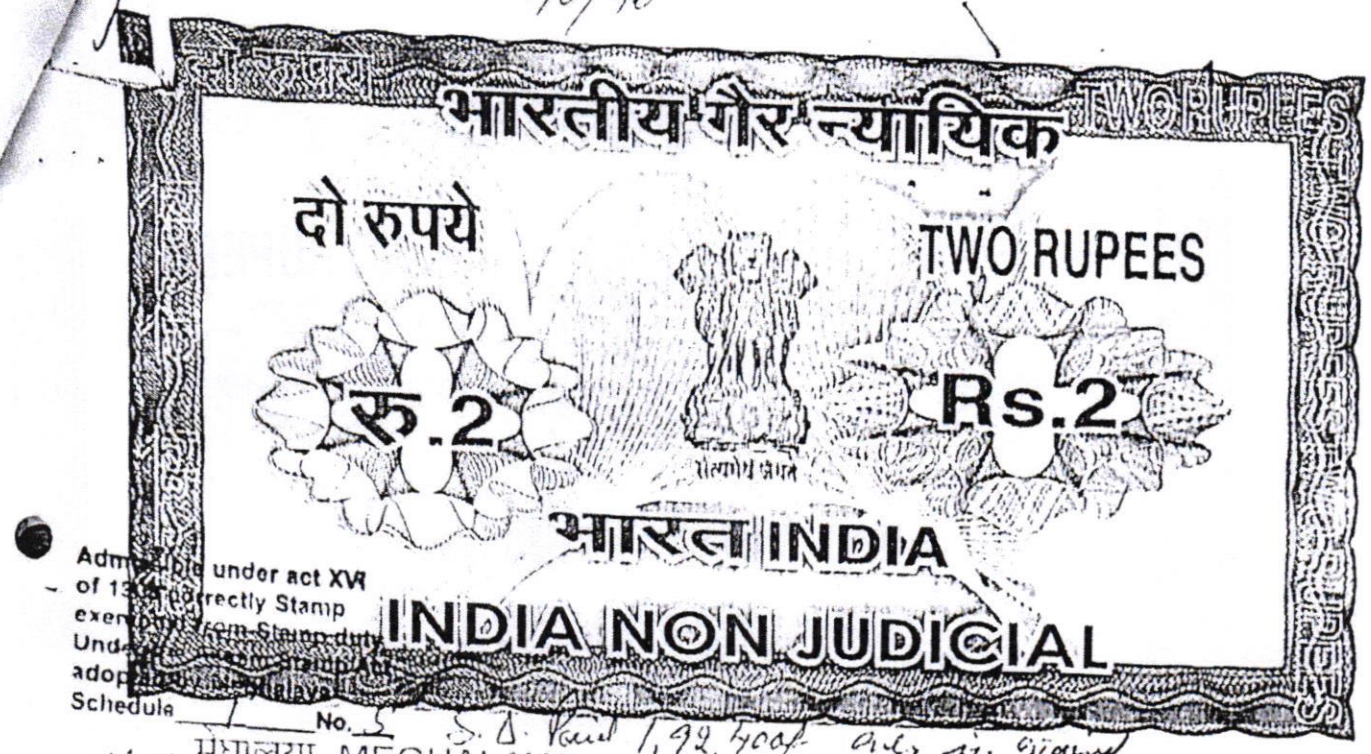
LESSEE

NOTARY
MRS. J. DATTA ROY
REGD. NO. 5/16
E. K. HILLS
GOVT. OF MEGHALAYA

-39-

ANNEXURE - 6B

40/70



भारतीय गैर न्यायिक

दो रुपये

TWO RUPEES

रु.2

Rs.2

भारत INDIA

INDIA NON JUDICIAL

Admissible under act XVI of 1908 correctly Stamp exempted from Stamp duty Under the Stamp Act adopted by Meghalaya Schedule 1 No. 5 S.D. Paid 1,92,400/- only in original

मेघालय MEGHALAYA

Sub Registrar
Nongpoh

00AA 304250

DEED OF RECTIFICATION

Fees 'N' 50% Exempt

A - 27358.00
" - 54.00
g - 162.00
Df. 24/9/21

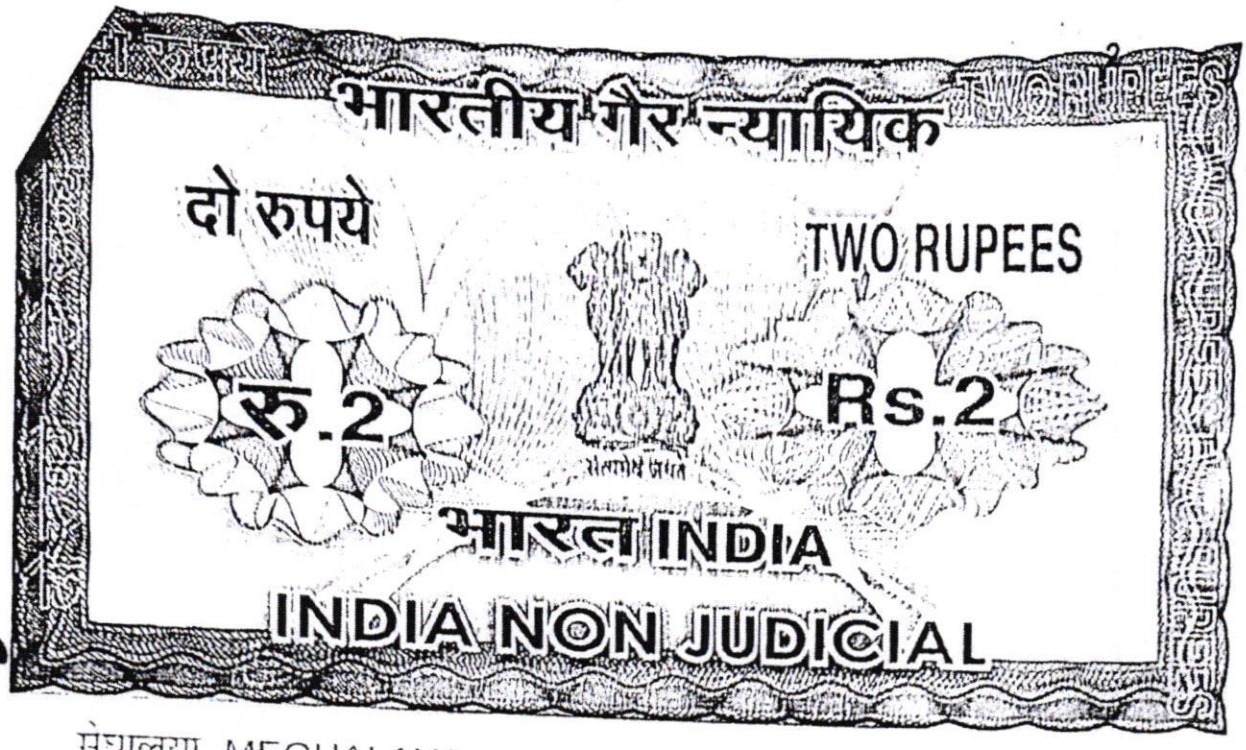
This DEED OF RECTIFICATION made on this the 26th day of August, 2021, at Nongpoh, by me, SMTI MARGARITA WALLANG, daughter of (L) E.R. Wallang, aged about 55 years, by occupation-Business, resident of Lower Lachumiere, Shillong, District East Khasi Hills, Meghalaya, here-in-after called and referred to as the Executant..

WHEREAS the Executant above named had purchased a plot of land measuring an area of 1,97,904 sq ft more or less, lying and situate at 9th Mile, Baridua, Raid Marwet, Mylliem Syiemship, Ri-bhoi District, Meghalaya, from one Shri Dilit Sohpdang, son of Sita Syiem, resident of Baridua, Ri-bhoi District, Meghalaya, and to that effect a Sale Deed dated 13th May, 2003 was duly executed and the same was admitted for registration on 13th May, 2003 in the Office of Sub-Registrar, Nongpoh, here-in-after called and referred to as the said plot of land..

Certified to be true copy
Sub-Registrar,
Nongpoh
24/9/21

(A copy of the Sale Deed dated 13th May, 2003 forming a part of this Deed is annexed herewith and marked as **Annexure 1**)

AND WHEREAS, consequent upon the registration of the said Sale Deed dated 13th May, 2003, of late, I have entered into an oral Agreement with M/S



मेघालया MEGHALAYA

00AA 304251

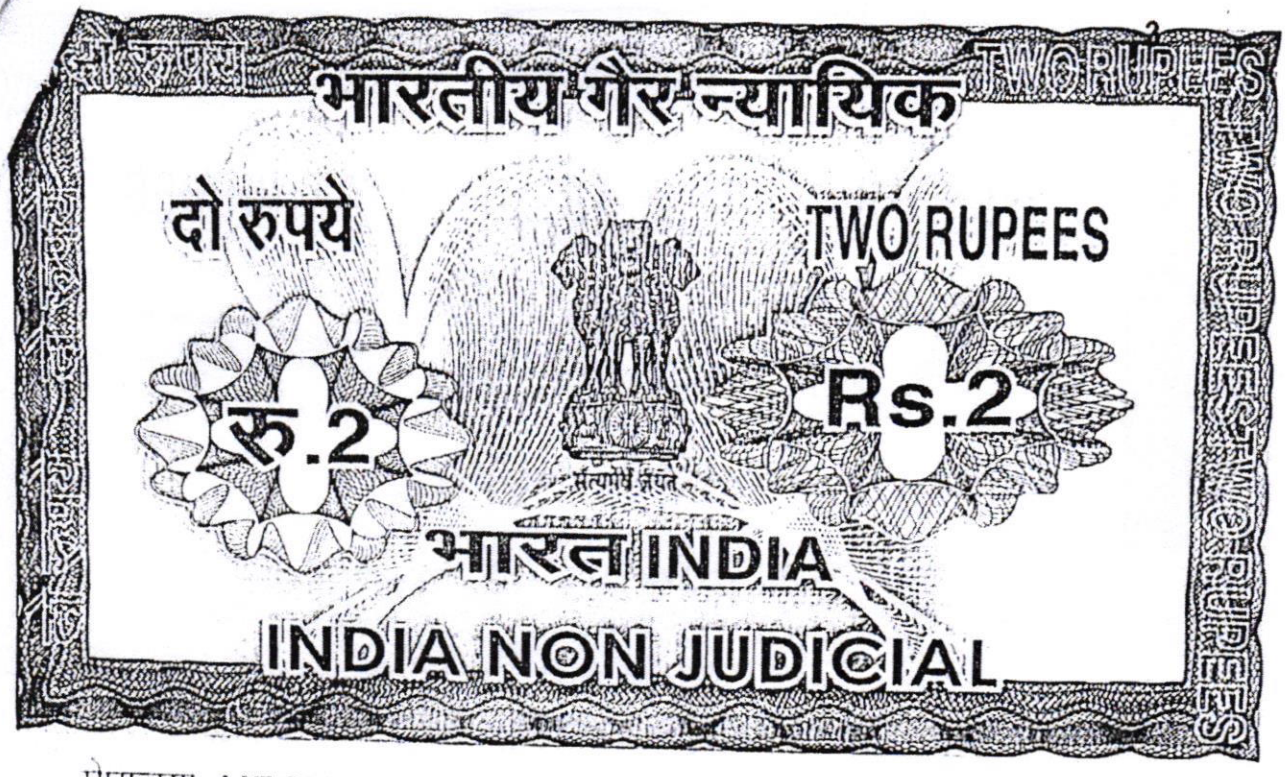
Umpohliew Central Warehouse, a partnership firm, represented by one of its partner, Shri Ajay Kumar Agarwala, agreeing and undertaking to transfer the said plot of land to the said partnership firm, on lease for a period of fifteen years, on monthly rental basis for setting of warehousing and distribution of all types of IMFL/ Beer/ Wine/ Bio Products and any other items of similar nature.

AND WHEREAS consequent upon the said Oral Agreement, I have made a joint Application with the said partnership firm in the office of Deputy Commissioner (Revenue), Nongpoh, Ri-bhoi District, Meghalaya, being Application dated 28/01/2021 for grant of permission for leasing out the said plot of land to the said Partnership Firm.

(A copy of the Joint Application dated 28/01/2021, forming a part of this Deed is annexed here-with and marked as **Annexure 2**)

AND WHEREAS, following the joint Application dated 28/01/2021, the said plot of land was inspected by the Competent Authority of the office of Deputy Commissioner(Revenue), Nongpoh, Ri-bhoi District, Meghalaya and thereafter upon examination of the land documents by the competent authority, it was found that the area in the survey map and the public notice does not match and accordingly a letter was served upon the Executant, seeking clarification on

Certified to be true copy
Sub-Registrar,
Nongpoh



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00AA 304252

the same and it was clarified by the executant that the actual area of the said Plot of land is 19114.62 Sq.m as reflected in the survey map.

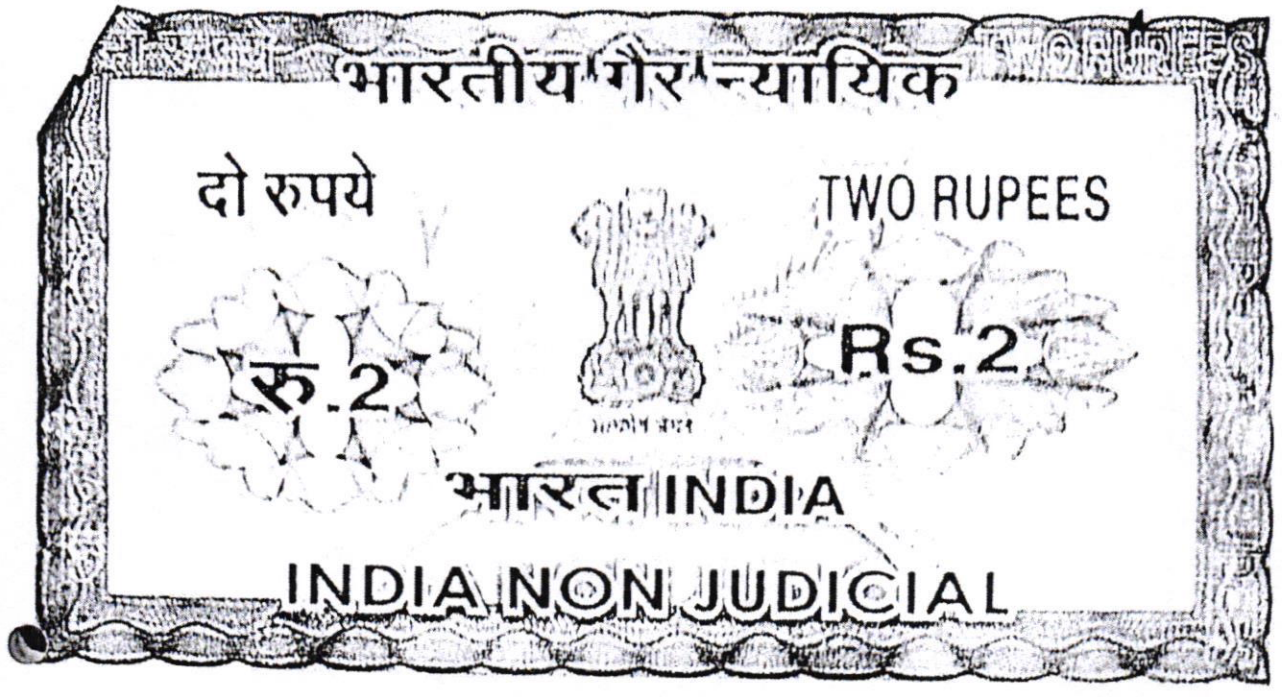
(A copy of the survey map indicating that the actual area of the said plot of land is 19114.62 Sq.m, is annexed here-with and marked as **Annexure 3**).

AND WHEREAS following the clarification made by the Executant, the office of the Deputy Commissioner, Ri Bhoi District,Nongpoh, was pleased to issue a letter vide Letter No. DCRB(LR) 3/ 2021/ REV/ 11/ 3278 dated Nongpoh 8th July, 2021, directing the Executant to register the deficit area of 728 Sq.m as per the survey map and as per the contents of the said letter it has become mandatory for me to make the necessary rectification in the said Sale Deed dated 13th May, 2003 pertaining to the area of the said plot of land, here-in-after referred to as the Principal Deed.

(A copy of the Letter No. DCRB(LR) 3/ 2021/ REV/ 11/ 3278 dated Nongpoh 8th July, 2021 is annexed here-with and marked as **Annexure 4)**

AND WHEREAS, this Deed of Rectification is supplemental to the Sale Deed dated 13th May, 2003, duly registered in the Office of Sub-Registrar, Nongpoh.

Sub - Registrar
Ri Bhoi District



MEGHALAYA

00AA 304253

AND WHEREAS due to the aforesaid developments and changes in the area of the said land, it has become mandatory to execute this instrument to avoid any future confusion/complications;

AND WHEREAS consequent upon the aforesaid changes in respect of the area of the said plot of land as mentioned in the Principal Deed, the executant have now decided to rectify the same in the Principal Deed in the manner hereinafter appearing.

NOW THESE PRESENTS WITNESSES and the Executant hereby agree as follows: -

That the Schedule of the said land as given in third paragraph in page 2 of the said Principal Deed dated 13th May, 2003, is as follows: -

SCHEDULE OF THE LAND

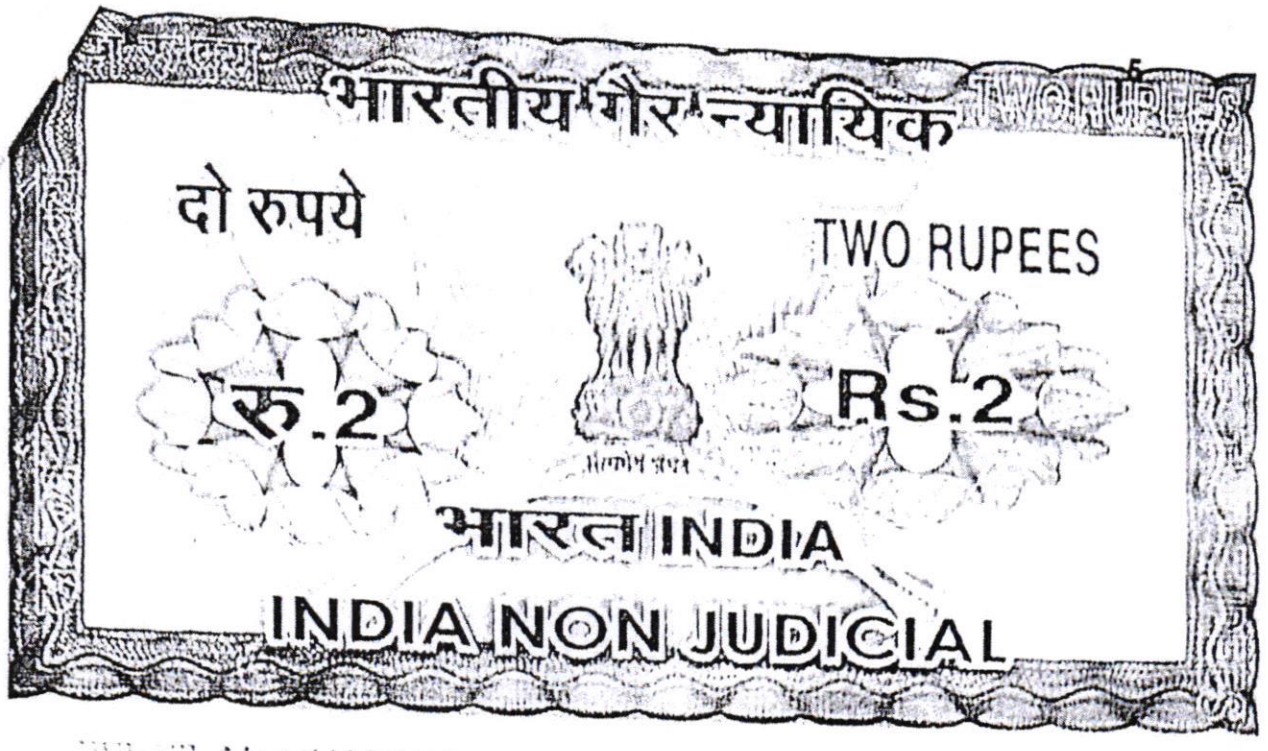
A plot of land situated at Baridua, Raid Marwet Mylliem Syiemship, Ri-bhoi District, Meghalaya, Measuring 1,07,904 Sq ft., more or less is bounded as follows:

Certified to be true copy

EAST : 562 feet adjacent to land of Smti Rohini Sohpdang

WEST : 350 feet adjacent to land Shri. Birnga Shakwa

Sub-Registrar II,
Nongpoh,
24/9/04



MEGHALAYA

00AA 304254

NORTH: 350 feet G.S Road

SOUTH: 518 feet adjacent to land of Smti.Tupri Sohpdang and Pakli Sohpdang

Now the said Schedule as given in third paragraph in page 2 of the said Principal Deed as stated here-in-above, shall be read and construed as follows: -

SCHEDULE OF THE LAND

A plot of land situated at Baridua, Raid Marwet Mylliem Syiemship, Ri-bhoi District, Meghalaya, measuring an area of 19114.62 Sq. m.(4.7233 acres), more or less, is bounded and butted as follows:

EAST : Land of Smti. Rohini Sohpdang

WEST : Land of Shri.Dilip Sohpdang and Shri. Bikash Sakwa

NORTH: G S Road NH 40

SOUTH: Land of Smti. Tupri Sohpdang and Smti. Pakli Sohpdang.

Certified to be true copy,
Sub-Registrar II,
Nongpoh
24/9/21

That as rectified and modified herein, the principal deed shall remain in full force and effect, subject to the rectifications and modifications made by this instant Deed of Rectification.

- 44 -

IN WITNESS WHEREOF, the Executant sign and execute this Deed of Rectification on this the 26th day of August 2021 at Nongpoh.

WITNESSESS: -

1.

(AARON WALLANG)
Fathers Name: Ashok Lyngdoh
Age - 34
Occupation - Business
Address: V.W Bonded warehouse
Lower Lachumiere
Shillong - 793001

(MARGARITA WALLANG)
EXECUTANT

2. Nitesh Kumar

(Shri. Nitesh Kumar)
S/o - Sri. Narendra Kumar
Age - 35 yrs.
Occupation - Business
Address - Palamdeiem, Nongpoh
R-Bhoi - Pin 793102.

Certified to be true copy
Sub-Registrar,
Nongpoh
24/9/21

ANNEXURE - 6C

MARGARITA WALLANG

C/o V W Bonded Warehouse, Lower Lachumiere,
Shillong, East Khasi Hills, Meghalaya
Phone : 8011113695 Email : gm@northeastbottling.com

GSTIN : 17AAYPW5757A2ZZ | PAN: AAYPW5757A

TAX INVOICE

Name :	Umpohliew CentralWarehouse	Invoice No.:	UCW/23-24/03
Address :	9th Mile, Baridua Meghalaya	Invoice Date:	30.06.2023
GSTIN:			

Particulars	SAC Code	Amount (Rs.)
House rent for the month of June 2023.	99	11,90,492.00
	Total Taxable Value	11,90,492.00
	SGST@9%	1,07,144.28
	CGST@9%	1,07,144.28
	Total	**14,04,780.56**
	Rounding off	0.44
	Grand Total	**14,04,781.00**

Amount in words: Fourteen lacs four thousand seven hundred and eighty one rupees only.

Notes:
1. Cheque payable in favor of " MARGARITA WALLANG"
2. RTGS/NEFT Details :-

A/c. No.: 10881252440
Bank : STATE BANK OF INDIA
Branch: SHILLONG
IFSC : SBIN0000181

For Margarita Wallang

Authorized signatory

ANNEXURE- 6D

JENITA WALLANG

C/o V W Bonded Warehouse, Lower Lachumiere,
Shillong, East Khasi Hills, Meghalaya

Phone : 8011113695 Email : gm@northeastbottling.com

GSTIN : 17AAYPW5761E3ZU	PAN: AAYPW5761E

TAX INVOICE

Name :	Umpohliew Central Warehouse	Invoice No.:	UCW/23-24/03
Address :	Shillong, Meghalaya.	Invoice Date:	30.06.2023
GSTIN:			

Particulars	SAC Code	Amount (Rs.)
House rent for the month June 2023.	99	50,000.00
	Total Taxable Value	50,000.00
	SGST@9%	4,500.00
	CGST@9%	4,500.00
	Total	**59,000.00**
	Rounding off	0.00
	Grand Total	**59,000.00**

Amount in words: Fifty Nine Thousand only.

Notes:

1. Cheque payable in favor of " JENITA WALLANG"
2. RTGS/NEFT Details :-

A/c. No.: **10881363013**
Bank : **STATE BANK OF INDIA**
Branch: **SHILLONG**
IFSC : **SBIN0000181**

For Jenita Wallang

Authorized signatory

 ANNEXURE-7

UMPOHLIEW CENTRAL WAREHOUSE
Firm
PAN : AAGFU6447F

Tax Audit Report

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	20/09/2023

DADHICH & ASSOCIATES
Chartered Accountants

UMPOHLIEW CENTRAL WAREHOUSE
GARIKHANA, SHILLONG, EAST KHASI HILLS

Fixed Assets as on 31st March 2023

Schedule: 9

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner	15.00%	43,262.00	-	-	-	43,262.00	6,489.00	36,773.00
Furniture and fitting	10.00%	10,25,816.00	-	-	-	10,25,816.00	1,02,582.00	9,23,234.00
Motor Car	15.00%	2,55,000.00	-	-	-	2,55,000.00	38,250.00	2,16,750.00
Scooter	15.00%	1,97,639.00	-	-	-	1,97,639.00	29,646.00	1,67,993.00
Computer	40.00%	7,73,061.00	95,834.00	6,47,899.00	-	15,16,794.00	4,77,138.00	10,39,656.00
Warehouse Shed	10.00%	3,13,73,977.00	-	94,94,155.00	-	4,08,68,132.00	36,12,106.00	3,72,56,026.00
Plant and Machinery	15.00%	65,39,198.00	10,82,310.00	10,64,294.00	-	86,85,802.00	12,23,048.00	74,62,754.00
Total		**4,02,07,953.00**	**11,78,144.00**	**1,12,06,348.00**	-	**5,25,92,445.00**	**54,89,259.00**	**4,71,03,186.00**

M/S Umpohliew Central Warehouse
Partner

M/S Umpohliew Central Warehouse
Partner

ANNEXURE – 8

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua

Ri-Bhoi District

– 49 –

Stock Summary

1-Apr-2023 to 9-Mar-2024

Particulars	M/S UMPOHLIEW CENTRAL WAREHOUSE - 1-Apr-2023 to 9-Mar-2024		
	Closing Balance		
	Quantity	Rate	Value
ADINCO DISTILLERIES	377 Case	3405.88	12,84,016
Alcobrew Distilleries India P Ltd.	230 Case	10432.27	23,98,974
Amrut Distillers Pvt Ltd.	1753 Case	7375.12	1,29,27,642
Anheuser Busch Inveb India Ltd.	41217 Case	1102.37	4,54,35,987
Army Welfare Project Ltd.	425 Case	3078.90	13,07,761
Axis Enterprise Ghy	889 Case	19523.94	1,73,49,112
B9 Beverages Pvt Ltd	8951 Case	758.00	67,84,929
Bacardi India Pvt Ltd	4766 Case	3294.59	1,57,00,347
Basil Alliance			16,64,963
Beam Global Apirits and Wine India Pvt.Ltd.	1007 Case	623.43	6,27,699
CMJ BREWERIES PVT LTD A/C SIMBA	1898 Case	686.18	13,02,358
C.M.J. Breweries Pvt. Ltd. (UB)	11750 Case	576.08	67,69,124
C.M.J. Breweries Pvt. Ltd. (USL)	13227 Case	1721.13	2,27,65,991
Euphoric Beverages	423 Case	1340.90	5,66,531
Four Seasons Wines Ltd Ghy	404 Case	2105.64	8,50,782
Fratelli	2125 Case	4598.52	97,71,634
GLOBAL SPIRITS	2295 Case	10237.44	2,34,90,936
GROVER ZAMPA VINEYARD LTD.	36 Case	2957.22	1,07,051
Indo Spirit	878 Case	1066.63	9,36,608
Jagajit Industries Ltd.	15549 Case	1217.52	1,89,31,292
Kanchenjunga Distilleries	615 Case	2453.45	15,08,873
KDM			10,71,095
Khodey India Limited	2 Case	3667.81	7,336
Lambu	75 Case	5382.50	4,05,028
Marwet	945 Case	1358.20	12,83,420
MDH Beverages (P) Ltd. Radico	1243 Case	3186.02	39,58,624
MDH Sam	437 Case	3078.00	13,45,086
Modi Distilleries	241 Case	3259.66	7,85,578
Mohan Meakin Ltd	11294 Case	921.14	1,04,03,294
Mouth Everest	50 Case	890.00	44,055
Nao Spirits Pvt Ltd	93 Case	3798.78	3,51,387
NEFA BREWERIES	1093 Case	564.90	6,17,583
Norphel Winery	522 Case	2690.03	14,04,195
North East Bottling	1083 Case	1718.66	18,61,146
Northern Spirit	119 Case	10989.80	13,12,556
Oaken Gold Bottling (P) Ltd	3943 Case	3620.00	1,42,71,921
Parshan Brothers	576 Case	11197.14	64,53,012
Pernod Ricard India (P) Ltd.	7796 Case	6753.68	5,26,52,928
Piccadily Indri	488 Case	12164.62	59,41,202
Pragati Liquor	2069 Case	1512.33	31,29,758
Radico Khaitan Limited	8340 Case	1696.11	1,41,45,459
Redson & Black Breweries	1227 Case	1395.87	17,12,738
Soma Vine	648 Case	3334.51	21,60,764
Springfield	584 Case	5485.24	32,03,380
SRS Custom	46 Case	7775.00	3,53,763
SULA VINEYARDS PVT. LTD.	2145 Case	3853.49	82,66,702
T.D Bonded Warehouse	15 Case	14284.81	2,14,558
Tonia Liquer Industries	2799 Case	1283.15	35,91,859
United Breweries Ltd.Kalyani	732 Case	647.06	4,73,763
United Spirits Ltd.	2951 Case	10180.36	3,00,43,764
Yuksom Breweries Pvt Ltd	1645 Case	641.75	10,55,913
Grand Total	162015 Case		36,50,04,474
		Advalorem+IPF+T.Fee	16,20,15,038
			52,70,19,512
		Stock in transit	20,00,00,000
		Total	72,70,19,512

ANNEXURE- 9

M/S UMPOHLIEW CENTRAL WAREHOUSE

9th Mile, Baridua

Ri-Bhoi District - 50 -

Sundry Debtors

Group Summary

1-Apr-2023 to 10-Mar-2024

Particulars	Closing Balance
	Debit
S K Bonded Warehouse	*11,12,01,494*
Western Bonded Warehouse	*65,37,975*
B A Bonded Warehouse	*2,07,09,766*
KDM Bonded Warehouse	*1,01,29,757*
D.S Bonded Warehouse	*54,82,089*
Gaddez Bonded Warehouse	*25,53,652*
A.P.Bonded Warehouse	*31,09,149*
Hill View Bonded Warehouse	*46,25,793*
Jakmanasa Bonded Warehouse	*27,16,855*
Jasubi Bonded Warehouse	*10,57,734*
Norombi Bonded Warehouse	*-4,18,568*
Twinkle Bonded Warehouse	*9,68,367*
Wasa Bonded Warehouse	*2,09,634*
GLORIA BONDED WAREHOUSE	*36,91,421*
HD Bonded Warehouse	*27,29,446*
HKST Bonded Warehouse	*33,66,952*
Insignia Bonded Warehouse	*-81,364*
J.N Bonded Warehouse	*19,79,842*
Jorabat Bonded Warehouse	*-5,000*
JPD Bonded Warehouse	*24,76,784*
SRS Bonded Warehouse	*11,90,76,678*
T.D BONDED WAREHOUSE	*-1,21,95,575*
V.R Bonded Warehouse	*-6,13,50,152*
Purbanchal Bonded Warehouse	*1,47,94,022*
Valentine Bonded Warehouse	*5,46,42,792*
GOGAIRA BONDED WAREHOUSE	*15,76,419*
SNNS Bonded Warehouse	*22,48,302*
Tura Bonded Warehouse	*29,39,800*
LBS Bonded Warehouse.	*45,09,941*
Maple Bonded Warehouse	*11,47,276*
Megha Bonded Warehouse	*63,53,536*
DMB Bonded Warehouse	*3,93,374*
RAM Bonded Warehouse	*57,80,255*
NICO BONDED WAREHOUSE	*22,44,014*
O.K Bonded Warehouse	*43,75,628*
PS Bonded Warehouse	*40,86,182*
Radient Bonded Warehouse	*1,85,41,281*
Amani Bonded Warehouse	*1,00,09,253*
Meg India Bonded Warehouse	*1,37,76,398*
N.A Bonded Warehouse	*69,76,524*
Reliance Bonded Warehouse	*86,35,826*
R O Bonded Warehouse	*25,38,206*
Roi Ki Bonded Warehouse	*5,88,896*
Simsang Bonded Warehouse	*15,12,692*
Suchona Bonded Warehouse	*1,82,68,993*
O S Bonded Warehouse	*2,84,14,265*
Sweeti Bonded Warehouse	*2,08,429*
V.F.R Express Bonded Warehouse	*43,28,299*
V W Bonded Warehouse	*2,47,51,272*
	47,22,14,603

-51-

ANNEXURE- 10A

ustomer ID All Customer IDs:
vision ID All Divisions

My ShortCuts: My ShortCuts > Account Summary > View Account Details

View Account Details

Welcome UMPOHLIEW
NTRAL WAREHOUSE ,
IPOHLIEW CENTRAL WAREHOUSE

logout Feedback

ast login 10-03-2024 02:36:00 PM IST

My ShortCuts

Account Summary

Account Statement

Operative Accounts

Deposit Accounts

Loan Accounts

Transaction Limits Inquiry

Manage Beneficiary

Transactions Pending for My Approval

Service Requests

New ChequeBook Request

UMPOHLIEW CENTRAL WAREHOUSE (INR) - 0035208700000029

General Details

Account Nickname:	UMPOHLIEW CENTRAL WAREHOUSE
Account Name:	UMPOHLIEW CENTRAL WAREHOUSE
Account Status:	Active Account
Account Type:	CASH CREDIT A/C
Account Category:	CASH CREDIT - OTHERS
Branch:	SHILLONG
Account Open Date:	29-12-2021
Currency:	INR
Sanction Limit:	INR 24,50,00,000.00
Drawing Power:	INR 24,50,00,000.00

Customer Details

Customer ID:	C00705919
Customer Name:	UMPOHLIEW CENTRAL WAREHOUSE
Joint Account Status:	Single
Joint Account Holder 1:	
Joint Account Holder 2:	
Joint Account Holder 3:	

Balance Details

Available Balance:	INR 51,79,989.43Cr.
Ledger Balance:	INR 23,98,20,010.57Dr.
Effective Available Balance:	INR 51,79,989.43Cr.
Lien Balance:	INR 0.00
Unclear Balance:	INR 0.00Cr.
Float Balance:	INR 0.00Cr.
Sweep Balance:	INR 0.00Cr.

Download Details As: PDF file OK Back

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Quick Links >

You are here: / My Accounts / Account Summary

ANNEXURE - 10B

Account Information

Account Details

Account Number	00000041865353707	**Description**	OD Paper Securities (SBF)
Name	M/S UMPOHLIEW CENTRAL WAREHOUSE	**Book Balance**	-2,01,52,139.00
Available Balance	2,48,47,861.00	**Limit**	4,50,00,000.00
Uncleared balance	0.00		
Drawing Power	4,50,00,000.00	**Currency**	INR

BACK

Last 10 Transactions

Date (Value Date)	Narration	Ref. No.	D
08-Mar-2024 (08-Mar-2024)	BY TRANSFER NEFT*PUNB0003520*PUNBZ24068727443*UMPOHLIEW CENTRA	TRANSFER FROM 4697228044308	
08-Mar-2024 (08-Mar-2024)	BY TRANSFER INB	CIAAHTURH4 TRANSFER FROM 40036227581 M/S UMPOHLIEW CENTRAL	
29-Feb-2024 (29-Feb-2024)	DEBIT INTEREST		

DISTRICT: RI BHOI

IN THE HIGH COURT OF MEGHALAYA

AT SHILLONG

(CIVIL EXTRA-ORDINARY JURISDICTION)

MC (WPC) NO. OF 2025

WP(C) NO. 186 OF 2021

To,

The Hon'ble Mr. Justice I.P. Mukerji, the Chief Justice of the Hon'ble High Court of Meghalaya and His Lordship's companion Justices of the said Hon'ble High Court.

IN THE MATTER OF:

Application of Additional Document on behalf of Respondent No. 1 and 2 for bringing on record on relevant facts and materials in WP(C) 186/2021

Commissioner of Excise
Meghalaya, Shillong

-AND-

NOTARY
QUEENBORN LAMARE
EAST KHASI HILLS
REG. NO. 22720
EXP.DT. 15/09/2028
GOVERNMENT OF INDIA

IN THE MATTER OF:

Application under Order 8 Rule 1A (3) CPC read with Section 151 CPC, 1908 read with Article 226 of the Constitution.

-AND-

IN THE MATTER OF:

State of Meghalaya,

Through the Commissioner of Excise, Registration, Taxation and Stamps (ERTS) Department, Government of Meghalaya, Lachumiere, Shillong-793001

.....APPLICANT

-VERSUS-

1. International Spirits and Wines Association of India and Ors. 2nd Floor, Tower 1A, DLF Corporate Park, M.G. Road, Gurugram, Haryana-122002, Represented by Ms. Nita Prannath Kapoor

2. Umpohliew Central Bonded Warehouse, Through its Managing Partner, having its registered office at 9th Mile, Baridua, Ri-Bhoi District, Meghalaya.

...RESPONDENTS

Commissioner of Excise
Meghalaya, Shillong

-AND-

IN THE MATTER OF:

W.P.(C) No. 186 of 2021

International Spirits and Wines Association of India **...Petitioners**

Vs.

State of Meghalaya and Ors. **...Respondents**

NOTARY
QUEENBORN LAMARE
EAST KHASI HILLS
REG. NO. 22720
EXP.DT. 15/09/2028
GOVERNMENT OF INDIA

The Humble Applicant Abovenamed,

MOST RESPECTFULLY SHOWETH:

1. That it is submitted that the instant application is being filed by the Applicant/ State Respondent to place certain additional documents for the effective and just adjudication of the instant matter pending in WP(C) 186/2021 which concerns the challenge to notifications dated 15.10.2020 issued by the Government of Meghalaya.

2. That it is submitted that Respondent prays for leave and liberty to refer and rely upon the content of affidavits filed earlier by the answering respondents for hearing of the present application and the content thereto are not being repeated herein for sake of brevity.

3. That the Petitioner has alleged that creation of Central Bonded Warehouse **(CBW)** has led to exorbitant trade margins being demanded by the Central Bonded Warehouse. It is submitted that upon an analysis of the invoices and cost cards available with the department of various years it emerges that the CBW is charging no margin on various brands of liquor supplied by members of Petitioner Association.

   A copy of the tabulated chart of analysis along with invoices and cost cards is annexed herewith and marked as **ANNEXURE A/1 (Colly)**

4. That it is submitted the members of the Petitioner Association control major markets in India as well as Meghalaya and it is stated that the contention of the petitioner regarding it being arm-twisted is contrary

Commissioner of Excise
Meghalaya, Shillong

NOTARY
QUEENBOROUGH
AMARE
EAST KHASI HILLS
REG. NO. 22720
EXP.DT. 15/09/2028
GOVERNMENT OF INDIA

to the extent of market share held by the members of the Petitioner organisation.

A copy of the Industry Report available online is annexed herewith and marked as **ANNEXURE A/2.**

5. That it is submitted the Comptroller and Auditor General of India had evaluated the revenue emanating from the State Excise Department whereupon it was revealed that excise revenue has increased after the introduction of CBW. Upon analysis of the data contained in CAG reports of Revenue Sector, Government of Meghalaya and budget estimations for 2024-25 show that there is a constant increase in the excise revenue after introduction of CBW. Table in this regard is provided as under:

Year	State Excise Revenue (in crores)
2012-13	153.01
2013-14	162.66
2014-15	151.14
2015-16	170.04
2016-17	168.98
2017-18	199.3
2018-19	226.21
2019-20	276.27
2020-21	375.38
2021-22	308
2022-23	365.16
2023-24	434.98 (Revised Estimate)
2024-25	660.52 (Budget Estimate)

Commissioner of Excise
Meghalaya, Shillong

NOTARY
QUEENBORN LAMARE
EAST KHASI HILLS
REG. NO. 22720
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A copy of the table indicating increase in excise revenue, relevant pages of the report of the

Comptroller and Auditor General of India for the year ended 31 March 2017 and relevant pages of the Budget at a glance report issued by the Finance Department, Government of Meghalaya are annexed herewith and marked as **ANNEXURE A/3**, **ANNEXURE A/4** and **ANNEXURE A/5** respectively.

6. That it is submitted that the Comptroller and Auditor General of India has previously before the introduction of CBW highlighted in its reports that considerable excise revenue was being lost due lapses in monitoring the various bonded warehouses.

A copy of the relevant pages of the report of the Comptroller and Auditor General of India for the year ended 31 March 2018 is annexed herewith and marked as **ANNEXURE A/6.**

7. That it is submitted that the additional documents annexed with the instant application are necessary for the effective and just adjudication of the matter.

8. That it is submitted that the issue in the present matter concerns the challenge to the government notifications dated 15.10.2020 creating the CBW and therefore it is submitted that the answering Respondent may be allowed to place all relevant documents which may be relevant and consequential for the adjudication of the matter which may have larger ramifications on the entire state of Meghalaya. The answering respondent is placing relevant documents for just

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determination of the issues at hand in view of the contentions advanced by the Petitioner.

9. That the present application is bona-fide and in the interest of justice and no prejudice would be caused to the Writ Petitioner if the said documents are taken on record.

PRAYER: In light of the aforesaid, the humble applicant most humbly prays that this Hon'ble Court may be pleased to order as under:

a) Allow the Applicant to place on record Annexures marked as ANNEXURE A/1 (Colly); ANNEXURE A/2; ANNEXURE A/3; ANNEXURE A/4; ANNEXURE A/5 and ANNEXURE A/6;

-AND/OR-

b) Pass any other order that this Hon'ble Court may find appropriate in the interests of justice.

AS DUTY BOUND SHALL EVER PRAY

NOTARY QUEENBORN LAMARI EAST KHASI HILLS REG. NO. 22720 EXP.DT. 15/09/2028 GOVERNMENT OF INDIA

Commissioner of Excise
Meghalaya, Shillong

HUMBLE APPLICANT

DATED, SHILLONG

THE 7TH DAY OF FEBRUARY 2025

AFFIDAVIT

I, Smti Matsiewdor War Nongbri, daughter of Shri Woodward Sohliya, aged about 58 years, resident of 120, Kynton U Mon, Lad Nongkrem, Shillong-793021, East Khasi Hills District, Meghalaya do hereby solemnly affirm and declare on oath as follows:

1. That I am presently the Commissioner of Excise, Registration, Taxation and Stamps (ERTS) Department, Government of Meghalaya, the humble applicant in the accompanying application as such I am acquainted with the facts and circumstances of the case and I am competent to swear this instant affidavit.

2. That the statements made in this Application in Para ____ to _____ are true to the best of my knowledge and are also matters of record and the rest are my humble submissions before this Hon'ble Court.

I sign this Affidavit on this 7th day of February 2025 at Shillong.

Commissioner of Excise
Meghalaya, Shillong

DEPONENT

Identified by:

Advocate, Shillong

NOTARY
QUEENBORN LAMARE
EAST KHASI HILLS
REG. NO. 22720
EXP.DT. 15/09/2028
GOVERNMENT OF INDIA

SL / Instrument No 03
Date 07-02-2025

Solemnly Affirmed before me this Day of 07-02-2025 The deponent is identified by MS R. Cobey Advocate

I Certify that the contents of the Affidavit are read over and Explained to the Deponent who verified the same before me.

Queenborn Lamare
NOTARY
East Khasi Hills District
Reg. No. 22720

VERIFICATION

Verified that the statement made hereinabove in paragraph 1 to 2 of the affidavit are true and correct to the best of my knowledge, belief and information and nothing has been concealed thereof.

And I verify the same here at Shillong on this 7th day of February 2025.

Commissioner of Excise
Meghalaya, Shillong
DEPONENT

NOTARY
QUEENBORN LAMARE
EAST KHASI HILLS
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ANNEXURE A/1

Comparison of CBW and BW Margins from ISWAI Suppliers

SR.	Brand	Size (ml)	Bonded Warehouse bought from Supplier at (INR/Case)	Supplier and Invoice Date	Central Bonded Warehouse sold to Bonded Warehouse at (INR/Case)	Buyer (Bonded Warehouse) and Invoice Date	Ex-Bond Price	Margin Earned by Central Bonded Warehouse (Percent)	Margin Earned by Bonded Warehouse (Percent)
1.	Seagrams Imperial Blue – Superior Grain Whisky	180ml	INR 1119.27 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
2.	Seagrams Imperial Blue – Superior Grain Whisky	375ml	INR 1119.27 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
3.	Seagrams Imperial Blue – Superior Grain Whisky	750ml	INR 1119.27 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
4.	Royal Stag – Blended Whisky	180ml	INR 1504.63 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
5.	Royal Stag – Blended Whisky	375ml	INR 1487.39 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
6.	Royal Stag – Blended Whisky	750ml	INR 1486.53 (from Pg.24)	23.09.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.22)	03.09.2021 Valentine Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70
7.	Segrams Blenders Pride – Select Premium Whisky	180ml	INR 3218.18 (from Pg.26)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3218.18 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 3540 (from Pg.131)	0.00	10.00

8.	Segrams Blenders Pride – Select Premium Whisky	375ml	INR 3218.18 (from Pg.26)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3218.18 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 3540 (from Pg.131)	0.00	10.00
9.	Segrams Blenders Pride – Select Premium Whisky	750ml	INR 3153.25 (from Pg.26)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3153.25 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 3469 (from Pg.131)	0.00	10.01
10.	Segrams Imperial Blue – Superior Grain Whisky	180ml	INR 1119.27 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
11.	Segrams Imperial Blue – Superior Grain Whisky	375ml	INR 1119.27 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
12.	Segrams Imperial Blue – Superior Grain Whisky	750ml	INR 1119.27 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1119.27 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1220 (from Pg.131)	0.00	9.00
13.	Segrams Royal Stag – Blended Whisky	180ml	INR 1504.64 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
14.	Segrams Royal Stag – Blended Whisky	375ml	INR 1487.39 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
15.	Segrams Royal Stag – Blended Whisky	750ml	INR 1487.39 (from Pg.27)	19.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.25)	06.10.2021 SK Bonded Warehouse	INR 1601 (from Pg.131)	-0.06	7.70
16.	Segrams Blenders Pride – Select Premium Whisky	375ml	INR 3218.18 (from Pg.29)	30.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3218.18 (from Pg.28)	10.11.2021 Meg India Bonded Warehouse	INR 3540 (from Pg.131)	0.00	10.00

17.	Segrams Blenders Pride – Select Premium Whisky	750ml	INR 3153.25 (from Pg.29)	30.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3153.25 (from Pg.28)	10.11.2021 Meg India Bonded Warehouse	INR 3469 (from Pg.131)	0.00	10.01
18.	Segrams Royal Stag – Blended Whisky	750ml	INR 1486.51 (from Pg.29)	30.10.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.28)	10.11.2021 Meg India Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70
19.	Royal Stag Blended Whisky	750ml	INR 1504.63 (from Pg.29)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.28)	10.11.2021 Meg India Bonded Warehouse	INR 1601 (from Pg.131)	-1.20	7.70
20.	Royal Stag Blended Whisky	375ml	INR 1487.39 (from Pg.31)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.30)	02.11.2021 BA Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
21.	Royal Stag Blended Whisky	180ml	INR 1504.63 (from Pg.31)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.30)	02.11.2021 BA Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
22.	Royal Stag Blended Whisky	750ml	INR 1486.51 (from Pg.36)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.32)	14.12.2021 OK Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70
23.	Royal Stag Blended Whisky	375ml	INR 1487.39 (from Pg.36)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.32)	14.12.2021 OK Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
24.	Royal Stag Blended Whisky	180ml	INR 1504.63 (from Pg.36)	11.11.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.32)	14.12.2021 OK Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
25.	Royal Stag Blended Whisky	750ml	INR 1486.51 (from Pg.38)	28.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.37)	06.12.2021 Tura Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70

26.	Royal Stag Blended Whisky	375ml	INR 1487.39 (from Pg.38)	28.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.37)	06.12.2021 Tura Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
27.	Royal Stag Blended Whisky	180ml	INR 1504.63 (from Pg.38)	28.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.37)	06.12.2021 Tura Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
28.	Segrams Blenders Pride – Select Premium Whisky	750ml	INR 3153.25 (from Pg.40)	10.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3216.16 (from Pg.39)	20.01.2022 Jorabat Bonded Warehouse	INR 3469 (from Pg.131)	2.00	7.86
29.	Segram Blenders Pride – Select Premium Whisky	375ml	INR 3218.18 (from Pg.40)	10.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 3283.07 (from Pg.39)	20.01.2022 Jorabat Bonded Warehouse	INR 3540 (from Pg.131)	2.02	7.83
30.	Segrams Royal Stag – Blended Whisky	750ml	INR 1486.51 (from Pg.41)	28.12.2021 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.39)	20.01.2022 Jorabat Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70
31.	Royal Stag Blended Whisky	750ml	INR 1486.51 (from Pg.43)	19.01.2022 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.42)	07.01.2022 Valentine Bonded Warehouse	INR 1601 (from Pg.131)	0.00	7.70
32.	Royal Stag Blended Whisky	375ml	INR 1487.39 (from Pg.43)	19.01.2022 Oaken Gold Bottling Pvt. Ltd.	INR 1487.39 (from Pg.42)	07.01.2022 Valentine Bonded Warehouse	INR 1604 (from Pg.131)	0.00	7.84
33.	Royal Stag Blended Whisky	180ml	INR 1504.63 (from Pg.43)	19.01.2022 Oaken Gold Bottling Pvt. Ltd.	INR 1504.63 (from Pg.42)	07.01.2022 Valentine Bonded Warehouse	INR 1611 (from Pg.131)	0.00	7.07
34.	100 Pipers Deluxe Blended	180ml	INR 8136.29 (from Pg.45)	28.12.2022 Aroma India Pvt. Ltd.	INR 8319 (from Pg.44)	13.04.2023 Valentine Bonded Warehouse	INR 8984.09 (from Pg.132)	2.25	7.99

35.	100 Pipers Deluxe Blended	375ml	INR 8135.5 (from Pg.45)	28.12.2022 Aroma India Pvt. Ltd.	INR 8319 (from Pg.44)	13.04.2023 Valentine Bonded Warehouse	INR 8984.09 (from Pg.132)	2.26	7.99
36.	100 Pipers Deluxe Blended	750ml	INR 8135.5 (from Pg.45)	28.12.2022 Aroma India Pvt. Ltd.	INR 8319 (from Pg.44)	13.04.2023 Valentine Bonded Warehouse	INR 8984.09 (from Pg.132)	2.26	7.99
37.	100 Pipers 12YO Blended Scotch	750ml	INR 12333.28 (from Pg.45)	28.12.2022 Aroma India Pvt. Ltd.	INR 12600 (from Pg.44)	13.04.2023 Valentine Bonded Warehouse	INR 13608.37 (from Pg.132)	2.16	8.00
38.	Seagram Royal Stag – Blended Whisky	750ml	INR 1713.2 (from Pg.47)	27.03.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1486.51 (from Pg.46)	07.04.2022 TD Bonded Warehouse	INR 1850.26 (from Pg.133)	-13.23	24.47
39.	Seagram Oaken Glow – Premium Whisky	750ml	INR 2696.91 (from Pg.48)	30.11.2022 Aroma India Pvt. Ltd.	INR 2644 (from Pg.46)	07.04.2022 TD Bonded Warehouse	INR 2855.53 (from Pg.132)	-1.96	8.00
40.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3354.23 (from Pg.50)	10.04.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3354 (from Pg.49)	01.04.2023 TD Bonded Warehouse	INR 3622.56 (from Pg.133)	-0.01	8.01
41.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3354.23 (from Pg.56)	18.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3354 (from Pg.55)	02.05.2023 Sweeti Bonded Warehouse	INR 3622.56 (from Pg.133)	-0.01	8.01
42.	Seagram Blenders Pride – Select Premium Whisky	375ml	INR 3382.72 (from Pg.56)	18.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.55)	02.05.2023 Sweeti Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
43.	Seagram Royal Stag – Blended Whisky	750ml	INR 1713.2 (from Pg.57)	12.02.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1713 (from Pg.55)	02.05.2023 Sweeti Bonded Warehouse	INR 1605.43 (from Pg.134)	-0.01	-6.28

44.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.58)	17.07.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.55)	02.05.2023 Sweeti Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03
45.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.59)	12.07.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.55)	02.05.2023 Sweeti Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
46.	Jacob's Creek Shiraz Cabernet	750ml	INR 9398.92 (from Pg.61)	23.12.2023 Pernod Ricard	INR 9587 (from Pg.60)	__.06.2023 VR Bonded Warehouse	INR 10353.66 (from Pg.135)	2.00	8.00
47.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3354.23 (from Pg.63)	31.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3354 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 3622.56 (from Pg.133)	-0.01	8.01
48.	Seagram Blenders Pride – Select Premium Whisky	375ml	INR 3382.72 (from Pg.63)	31.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
49.	Seagram Imperial Blue – Superior Grain Whisky	375ml	INR 1287.04 (from Pg.64)	31.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1287 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 1390 (from Pg.133)	0.00	8.00
50.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.65)	29.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03
51.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.66)	30.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
52.	Seagram Royal Stag – Blended Whisky	750ml	INR 1713.2 (from Pg.67)	30.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1713 (from Pg.62)	02.06.2023 Megha Bonded Warehouse	INR 1850.26 (from Pg.133)	-0.01	8.01

53.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.69)	29.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.68)	06.07.2023 JN Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03
54.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.70)	30.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.68)	06.07.2023 JN Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
55.	Seagram Royal Stag – Blended Whisky	750ml	INR 1713.2 (from Pg.71)	30.05.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1713 (from Pg.68)	06.07.2023 JN Bonded Warehouse	INR 1850.26 (from Pg.133)	-0.01	8.01
56.	Seagram Blenders Pride – Select Premium Whisky	750ml	INR 3382.72 (from Pg.72)	10.04.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.68)	06.07.2023 JN Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
57.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3354.23 (from Pg.74)	25.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3354 (from Pg.73)	31.07.2023 VW Bonded Warehouse	INR 3622.56 (from Pg.133)	-0.01	8.01
58.	Seagram Blenders Pride – Select Premium Whisky	375ml	INR 3382.72 (from Pg.74)	25.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.73)	31.07.2023 VW Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
59.	Seagram Blenders Pride – Select Premium Whisky	750ml	INR 3382.72 (from Pg.74)	25.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.73)	31.07.2023 VW Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
60.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.74)	25.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.75)	03.08.2023 Megha Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
61.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.74)	25.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.75)	03.08.2023 Megha Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03

62.	Jacob's Creek Shiraz Cabernet	750ml	INR 9398.92 (from Pg.80)	30.01.2024 Pernod Ricard India Pvt. Ltd.	INR 9587 (from Pg.79)	22.09.2023 SRS Bonded Warehouse	INR 10353.66 (from Pg.135)	2.00	8.00
63.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.82)	31.01.2024 Pernod Ricard India Pvt. Ltd.	INR 1827 (from Pg.81)	15.09.2023 Western Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
64.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.82)	31.01.2023 Pernod Ricard India Pvt. Ltd.	INR 1784 (from Pg.81)	15.09.2023 Western Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03
65.	Seagram Royal Stag – Select Premium Whisky	180ml	INR 3354.23 (from Pg.83)	31.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3354 (from Pg.81)	15.09.2023 Westen Bonded Warehouse	INR 3622.56 (from Pg.133)	-0.01	8.01
66.	Seagram Royal Stag – Select Premium Whisky	375ml	INR 3382.72 (from Pg.83)	31.08.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3383 (from Pg.81)	15.09.2023 Western Bonded Warehouse	INR 3653.33 (from Pg.133)	0.01	7.99
67.	Seagram Royal Stag – Blended Whisky	180ml	INR 1827.16 (from Pg.85)	21.10.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.84)	06.10.2023 Valentine Bonded Warehouse	INR 1973.33 (from Pg.133)	-0.01	8.01
68.	Seagram Royal Stag – Blended Whisky	375ml	INR 1784.43 (from Pg.85)	21.10.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.84)	06.10.2023 Valentine Bonded Warehouse	INR 1927.18 (from Pg.133)	-0.02	8.03
69.	Seagram Royal Stag – Blended Whisky	750ml	INR 1713.2 (from Pg.85)	21.10.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1713 (from Pg.84)	06.10.2023 Valentine Bonded Warehouse	INR 1850.26 (from Pg.133)	-0.01	8.01
70.	Seagram Royal Stag – Blended Whisky	180ml	INR 1847 (from Pg.87)	30.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1827 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1973.33 (from Pg.133)	-1.08	8.01

71.	Seagram Royal Stag – Blended Whisky	375ml	INR 1844 (from Pg.87)	30.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1784 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1927.18 (from Pg.133)	-3.25	8.03
72.	Seagram Royal Stag – Blended Whisky	750ml	INR 1758 (from Pg.88)	30.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1713 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1850.26 (from Pg.133)	-2.56	8.01
73.	Seagram Imperial Blue – Superiror Grain Whisky	180ml	INR 1287 (from Pg.89)	28.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1287 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1390 (from Pg.133)	0.00	8.00
74.	Seagram Imperial Blue – Superiror Grain Whisky	375ml	INR 1287 (from Pg.89)	28.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1287 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1390 (from Pg.133)	0.00	8.00
75.	Seagram Imperial Blue – Superiror Grain Whisky	750ml	INR 1287 (from Pg.90)	28.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1277 (from Pg.86)	01.11.2023 HD Bonded Warehouse	INR 1378.72 (from Pg.133)	-0.78	7.97
76.	Jameson Irish Whisky	750ml	INR 14356.16 (from Pg.92)	08.12.2023 Pernod Ricard India Pvt. Ltd.	INR 14643 (from Pg.91)	16.12.2023 Valentine Bonded Warehouse	INR 15814.7 (from Pg.135)	2.00	8.00
77.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3448.96 (from Pg.95)	29.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3449 (from Pg.93)	06.12.2023 Jasubi Bonded Warehouse	INR 3622.56 (from Pg.133)	0.00	5.03
78.	Seagram Blenders Pride – Select Premium Whisky	750ml	INR 3448.96 (from Pg.95)	29.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 3449 (from Pg.93)	06.12.2023 Jasubi Bonded Warehouse	INR 3653.33 (from Pg.133)	0.00	5.92
79.	Seagram Royal Stag – Blended Whisky	375ml	INR 1844 (from Pg.99)	30.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1844 (from Pg.96)	18.01.2024 Gogaira Bonded Warehouse	INR 1927.18 (from Pg.133)	0.00	4.51

80.	Seagram Royal Stag – Blended Whisky	750ml	INR 1758 (from Pg.99)	30.11.2023 Oaken Gold Bottling Pvt. Ltd.	INR 1758 (from Pg.96)	18.01.2024 Gogaira Bonded Warehouse	INR 1850.26 (from Pg.133)	0.00	5.25
81.	Jameson Irish Whisky	750ml	INR 14356.16 (from Pg.102)	23.12.2023 Pernod Ricard India Pvt. Ltd.	INR 14643 (from Pg.100)	10.01.2024 VR Bonded Warehouse	INR 15814.7 (from Pg.135)	2.00	8.00
82.	Jacob's Creek Shiraz Cabernet	750ml	INR 9398.92 (from Pg.102)	23.12.2023 Pernod Ricard India Pvt. Ltd.	INR 9587 (from Pg.100)	10.01.2024 VR Bonded Warehouse	INR 10353.66 (from Pg.135)	2.00	8.00
83.	Jacob's Creek Shiraz Cabernet	750ml	INR 9398.92 (from Pg.104)	30.01.2024 Pernod Ricard India Pvt. Ltd.	INR 9587 (from Pg.103)	06.02.2024 Nico Bonded Warehouse	INR 10353.66 (from Pg.135)	2.00	8.00
84.	Seagram Blenders Pride – Select Premium Whisky	180ml	INR 3448.96 (from Pg.106)	29.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 3449 (from Pg.105)	05.02.2024 VW Bonded Warehouse	INR 3622.56 (from Pg.133)	0.00	5.03
85.	Seagram Blenders Pride – Select Premium Whisky	375ml	INR 3448.96 (from Pg.106)	29.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 3449 (from Pg.105)	05.02.2024 VW Bonded Warehouse	INR 3653.33 (from Pg.133)	0.00	5.92
86.	Seagram Blenders Pride – Select Premium Whisky	750ml	INR 3448.96 (from Pg.106)	29.02.2024 Oaken Gold Bottling Pvt. Ltd	INR 3449 (from Pg.105)	05.02.2024 VW Bonded Warehouse	INR 3653.33 (from Pg.133)	0.00	5.92
87.	Seagram Royal Stag – Blended Whisky	180ml	INR 1847 (from Pg.107)	07.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 1847 (from Pg.105)	05.02.2024 VW Bonded Warehouse	INR 1973.33 (from Pg.133)	0.00	6.84
88.	Seagram Royal Stag – Blended Whisky	375ml	INR 1844 (from Pg.107)	07.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 1844 (from Pg.105)	05.02.2024 VW Bonded Warehouse	INR 1927.18 (from Pg.133)	0.00	4.51

89.	Blenders Pride Reserve – BP Reserve Collection	750ml	INR 3927.64 (from Pg.109)	27.03.2024 Pernod Ricard India Pvt. Ltd.	INR 4027 (from Pg.108)	02.03.2024 HKST Bonded Warehouse	INR 4335.26 (from Pg.136)	2.53	7.65
90.	Seagram Blenders Pride – Select Premium Whisky	750ml	INR 3448.96 (from Pg.110)	14.03.2024 Oaken Gold Bottling Pvt. Ltd.	INR 3449 (from Pg.108)	02.03.2024 HKST Bonded Warehouse	INR 3653.33 (from Pg.133)	0.00	5.92
91.	Seagram Royal Stag – Blended Whisky	180ml	INR 1847 (from Pg.111)	28.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 1847 (from Pg.108)	02.03.2024 HKST Bonded Warehouse	INR 1973.33 (from Pg.133)	0.00	6.84
92.	Seagram Royal Stag – Blended Whisky	750ml	INR 1758 (from Pg.111)	28.02.2024 Oaken Gold Bottling Pvt. Ltd.	INR 1758 (from Pg.108)	02.03.2024 HKST Bonded Warehouse	INR 1850.26 (from Pg.133)	0.00	5.25
93.	Smirnoff Triple Distilled Vodka	375ml	INR 3160.33 (from Pg.115)	28.04.2023 United Spirits Ltd.	INR 3227 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 3485.14 (from Pg.137)	2.11	8.00
94.	Smirnoff Triple Distilled Vodka	750ml	INR 3161.43 (from Pg.115)	28.04.2023 United Spirits Ltd.	INR 3228 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 3486.35 (from Pg.137)	2.11	8.00
95.	Smirnoff Green Apple Triple Distilled Vodka	750ml	INR 3620.45 (from Pg.115)	28.04.2023 United Spirits Ltd.	INR 3696 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 3992.01 (from Pg.137)	2.09	8.01
96.	Black and White Blended Scotch Whisky	750ml	INR 8151.75 (from Pg.116)	22.07.2023 United Spirits Ltd.	INR 8318 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 8983.69 (from Pg.137)	2.04	8.00
97.	Black and White Blended Scotch Whisky	180ml	INR 8195.91 (from Pg.116)	22.07.2023 United Spirits Ltd.	INR 8363 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 9032.18 (from Pg.137)	2.04	8.00

98.	Black Dog Triple Gold Blended Scotch Whisky	750ml	INR 11464.78 (from Pg.116)	22.07.2023 United Spirits Ltd.	INR 11698 (from Pg.114)	15.09.2023 Purbanchal Bonded Warehouse	INR 12633.31 (from Pg.137)	2.03	8.00
99.	Royal Challenge American Pride Gold Blend Whisky	750ml	INR 3513.54 (from Pg.118)	27.07.2023 United Spirits Ltd.	INR 3587 (from Pg.119)	16.12.2023 Valentine Bonded Warehouse	INR 3874.23 (from Pg.138)	2.09	8.01
100.	Royal Challenge American Pride Gold Blend Whisky	180ml	INR 3583.5 (from Pg.118)	27.07.2023 United Spirits Ltd.	INR 3659 (from Pg.119)	16.12.2023 Valentine Bonded Warehouse	INR 3951.15 (from Pg.138)	2.11	7.98
101.	Black Dog Triple Gold Blended Scotch Whisky	750ml	INR 11464.78 (from Pg.121)	31.10.2023 United Spirits Ltd.	INR 12146 (from Pg.120)	06.12.2023 Jasubi Bonded Warehouse	INR 12633.31 (from Pg.137)	5.94	4.01
102.	Johnnie Walker Red	750ml	INR 11726.58 (from Pg.123)	22.02.2024 United Spirits Ltd.	INR 11962 (from Pg.122)	06.02.2024 Nico Bonded Warehouse	INR 12918 (from Pg.139)	2.01	7.99
103.	Black Dog Triple Gold Blended Scotch Whisky	750ml	INR 11904.55 (from Pg.127)	29.02.2024 United Spirits Ltd.	INR 12146 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 12633.31 (from Pg.137)	2.03	4.01
104.	Black Dog Triple Gold Reserve Blended Scotch Whisky	375ml	INR 11906.22 (from Pg.127)	29.02.2024 United Spirits Ltd.	INR 12148 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 12633.31 (from Pg.137)	2.03	3.99
105.	Teachers 50	750ml	INR 11230.37 (from Pg.128)	29.11.2023 Beam Suntory	INR 12080 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 13406.34 (from Pg.140)	7.57	10.98
106.	Teachers 50	375ml	INR 11393.23 (from Pg.128)	29.11.2023 Beam Suntory	INR 12080 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 13406.34 (from Pg.140)	6.03	10.98

107.	Teachers 50	180ml	INR 11678.5 (from Pg.128)	29.11.2023 Beam Suntory	INR 12722 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 13940.99 (from Pg.140)	8.94	9.58
108.	Jack Daniel's Old No. 7 Tennessee Whisky	750ml	INR 21753 (from Pg.130)	22.03.2024 NOT LEGIBLE	INR 23963 (from Pg.126)	15.03.2024 TD Bonded Warehouse	INR 25880 (from Pg.141)	10.16	8.00

INVOICE 22

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/0014/21-22** T Pass No. : **15** Imp. Permit No. : **VB/150**
Dated : **3-9-2021** Dated : **3-9-2021** Dated : **25-8-2021**

PAN: **AAEFV8665N**

Consignee : **VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT**
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 750 ML**	**780.00**	**65.000**	3,153.25	**2,04,961.25**
2	**Blenders Pride Select Premium Whisky 375 ML**	**1,440.00**	**60.000**	3,218.18	**1,93,090.80**
3	**Blenders Pride Select Premium Whisky 180 ML**	**2,400.00**	**50.000**	3,218.18	**1,60,909.00**
4	**Imperial Blue Superior Grain Whisky 750 ML**	**600.00**	**50.000**	1,119.27	**55,963.50**
5	**Imperial Blue Superior Grain Whisky 375 ML**	**1,200.00**	**50.000**	1,119.27	**55,963.50**
6	**Imperial Blue Superior Grain Whisky 180 ML**	**3,600.00**	**75.000**	1,119.27	**83,945.25**
7	**Royal Stag Blended Whisky 750 ML**	**600.00**	**50.000**	1,486.51	**74,325.50**
8	**Royal Stag Blended Whisky 375 ML**	**1,200.00**	**50.000**	1,487.39	**74,369.50**
9	**Royal Stag Blended Whisky 180 ML**	**2,400.00**	**50.000**	1,504.63	**75,231.50**
					9,78,759.80
	Import Pass Fee/Literage Fee/Transport Fee				**83,875.00**
	Advalorem				**5,68,000.00**
					16,30,634.80
	TCS@1%				**16,307.00**
					16,46,941.80
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,259.38**
Less :	***Round Off***				**(-)0.42**
	Total	**14,220.00**	**500.000**		**₹ 16,43,682.00**

Nett invoice amount in words
(INR SIXTEEN LAKH FORTY THREE THOUSAND SIX HUNDRED EIGHTY TWO ONLY)

for **M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22**

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,78,759.80**

Balance due of this invoice Rs : **6,64,922.20**

UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

This is a Computer Generated Invoice

TAX INVOICE

CMJ BREWERIES PRIVATE LIMITED

Extended EPIP, Umtru Road, P.O. [illegible]

OG-38

Original Copy

25/9/21

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOO, 9TH MILE,BARIDUA, RI BHOI,MEGHALAYA.

TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: 9854010944

Regd Office: AMERIGOG, 9TH MILEBARIDUA, RI BHOI-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number	VI 2100565	Date 23/09/21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	ON 2100331	Date 23/09/21	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA OPPT CRPF CAMP
Imp - PM No	UCW/143	Date	RI-BHOI	RI-BHOI
Tr Ex - Pass	564	Date	BARIDUA	BARIDUA
Customer PO			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN 17033848058	TIN 17033848058
			CST 17033848252	CST 17033848252
			PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
IBWN012MEGCVL	Seagrams Imperial Blue 48X180- Superior Grain Whisky	86-0108-921	50	CA	1,119.27	55,963.50
IBWP012MEGCVL	Seagrams Imperial Blue 24X375- Superior Grain Whisky	86-0080-921	40	CA	1,119.27	44,770.80
IBWQ012MEGCVL	Seagrams Imperial Blue 12X750- Superior Grain Whisky	86-0057-721	10	CA	1,119.27	11,192.70
RSWNBW4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0114-921	100	CA	1,504.63	150,463.00
RSWPBW4MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0119-921	300	CA	1,487.39	446,217.00
RSWQBW4MEGCVL	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0121-921	50	CA	1,486.51	74,325.50
	SUB TOTAL :		550	CA		782,932.50
	Tax collected at source	@	1.00	%		7,829.33

This is supply of alcohol for human consumption which is not subject to GST As per CBEC, Govt. of India Notification No 3/2018 dated 23rd January, 2018. E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a. if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages or breakages in transit are to the consumer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty if any will be to the buyers account
6. Buyers are responsible for differential sales tax/ interest & penalty if any on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act

Sept 21 24

04-38

(E)

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG, 9TH MILE BARIDUA, RI BHOI MEGHALAYA.
TIN 17070611065, GSTIN 17AAACO7787K2ZR, Phone 9854010944
Regd Office AMERIGOG, 9TH MILE BARIDUA, RI BHOI-793101
PAN AAACO7787K, CIN U15511ML2002PTC006938, Phone 03212P9662, Fax
Email , Website:

25/9/21

TAX INVOICE

Invoice Detail			
Invoice Number	VI 2100568	Date	24.09.21
Order Number	9N 2100341	Date	24.09.21
Imp - PM No	VCW/208	Date	
Tr Ex - Pass	466	Date	
Customer PO			

Customer Office	Customer Godown
UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN 17033848058 CST 17033848252 PAN AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN 17033848058 CST 17033848252 PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
RSWNBW4MEGC	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0114-921	120	CA	1,504.63	180,555.60
RSWPBW4MEGC	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0119-921	300	CA	1,487.39	446,217.00
RSWQBW4MEGC	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0121-921	100	CA	1,486.51	148,651.00
	SUB TOTAL :		520	CA		775,423.60
	Tax collected at source	@	1.00	%		7,754.24
	TOTAL :					783,177.84

Rupees SEVEN L[illegible] CIGHTY THREE THOUSAND ONE HUNDRED SEVENTY SEVEN AND PAISE EIGHTY THREE ONLY

Documents dispatched through :-

Transporter NEW INDIAN TRANSPORT
CHANDAN NAGAR, H/NO-24,
RUMINIGAON, 9TH MILE
Assam

Shipment No 24[illegible]4374 eWayBill #

Lorry No / Note NL01AE3394

LR No 251

CST 170706, 1065

Ins Details TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST As per CBEC, Govt of India Notification No 3/2018 dated 23rd January, 2018 E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @18% p a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company Factory / Company Bond and pilferages, or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only

J & OL

INVOICE

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

25

9th Mile, Baridua RI-Bhoi District
PAN No. AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No	: UCW/0325/21-22	T Pass No.	: 325	Imp. Permit No.	: SKB/56
Dated	: 6-10-2021	Dated	: 6-10-2021	Dated	: 20-9-2021

Consignee : **S K BONDED WAREHOUSE, GARIKHANA** PAN: **ABVPA5900H**
Exemption Certificate No :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 750 ML**	**240.00**	**20.000**	3,153.25	**63,065.00**
2	**Blenders Pride Select Premium Whisky 375 ML**	**480.00**	**20.000**	3,218.18	**64,363.60**
3	**Blenders Pride Select Premium Whisky 180 ML**	**960.00**	**20.000**	3,218.18	**64,363.60**
4	**Imperial Blue Superior Grain Whisky 750 ML**	**300.00**	**25.000**	1,119.27	**27,981.75**
5	**Imperial Blue Superior Grain Whisky 375 ML**	**1,200.00**	**50.000**	1,119.27	**55,963.50**
6	**Imperial Blue Superior Grain Whisky 180 ML**	**4,800.00**	**100.000**	1,119.27	**1,11,927.00**
7	**Royal Stag Blended Whisky 750 ML**	**780.00**	**65.000**	1,486.51	**96,623.15**
8	**Royal Stag Blended Whisky 375 ML**	**2,400.00**	**100.000**	1,487.39	**1,48,739.00**
9	**Royal Stag Blended Whisky 180 ML**	**7,200.00**	**150.000**	1,504.63	**2,25,694.50**
					8,58,721.10
	Import Pass Fee/Literage Fee/Transport Fee				**60,500.00**
	Advalorem				**6,02,500.00**
					15,21,721.10
	TCS@1%				**15,218.00**
					15,36,939.10
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,315.00**
Less :	***Round Off***				**(-)0.10**
	Total	**18,360.00**	**550.000**		**₹ 15,33,624.00**

Nett invoice amount in words
(INR FIFTEEN LAKH THIRTY THREE THOUSAND SIX HUNDRED TWENTY FOUR ONLY)

for **M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22**

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,58,721.10**

Balance due of this invoice Rs : **6,74,902.90**

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG, 9TH MILE,BARIDUA, RI BHOI,MEGHALAYA.
TIN 17070614065, GSTIN 17AAACO7787K2ZR, Phone 9854010944, FSSAI Lic No 10019076000040
Regd Office AMERIGOG, 9TH MILEBARIDUA, RI BHOI-793101
PAN AAACO7787K, CIN U15511ML2002PTC006938, Phone 03213249069, Fax:
Email , Website.

TAX INVOICE

oice Detail				Customer Office	Customer Godown
ice Number	VI 2130643	Date	19 10 21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Number	0N 2130419	Date	19 10 21	9TH MILE BARIDUA, OPPT CRPF CAMP	9TH MILE BARIDUA OPPT CRPF CAMP
PM No	UCW 559	Date		RI-BHOI	RI-BHOI
Pass	641	Date		BARIDUA	BARIDUA
omer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
PWNSP2MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0067-721	120	CA	3,218.18	386,181.60
PWPSP2MEGCVL	Seagrams Blenders Pride24X375- Select Premium Whisky	86-0098-821	100	CA	3,218.18	321,818.00
PWQSP2MEGCVL	Seagrams Blenders Pride12X750- Select Premium Whisky	86-0123-1021	300	CA	3,153.25	945,975.00
	SUB TOTAL :		520	CA		1,653,974.60
	Tax collected at source	@	1.00	%		16,539.75
					TOTAL :	1,670,514.35

upees SIXTEEN LAC SEVENTY THOUSAND FIVE HUNDRED FOURTEEN AND PAISE THIRTY FOUR ONLY

ocuments dispatched through :-

ansporter M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A ZAKARIA STREET M G ROAD KOLKATA, WEST BENGAL, 700073

West Bengal

ipment No 2520687 eWay Bill # Lorry No / Note AS01HC1487

R No 242

ST 17070614065

ta Details TATA AIG General Insurance Company Ltd Policy No - 0865052593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST As per CBEC Govt of India Notification No 3/2018 dated 23rd January 2018. E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

[illegible]

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG, 9TH MILE BARIDUA, RI BHOI MEGHALAYA,

TIN: 17070614063, GSTIN: 17AAACO7787K2ZR, Phone: 9854010944, FSSAI Lic. No. 10012076000040

Regd Office: AMERIGOG, 9TH MILE BARIDUA, RI BHOI-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213219069, Fax:

Email: , Website:

TAX INVOICE

ice Detail			Customer Office	Customer Godown
ce Number	VI 2100646	Date: 19/10/21	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP
Number	ON 2100427	Date 19/10/21		
PM No	UCW 823	Date	RI-BHOI	RI-BHOI
- Pass	830	Date	BARIDUA	BARIDUA
omer PO			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN 17033848058	TIN 17033848058
			CST 17033848252	CST 17033848252
			PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
WN012MEGCVL	Seagrams Imperial Blue 48X180- Superior Grain Whisky	86-0134-1021	5	CA	1,119.27	5,596.35
WP012MEGCVL	Seagrams Imperial Blue 24X375- Superior Grain Whisky	86-0136-1021	10	CA	1,119.27	11,192.70
WQ012MEGCVL	Seagrams Imperial Blue 12X750- Superior Grain Whisky	86-0108-921	5	CA	1,119.27	5,596.35
SWNBW4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0132-1021	200	CA	1,504.63	300,926.00
SWPBW4MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0130-921	217	CA	1,487.39	322,763.63
SWPBW4MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0131-921	83	CA	1,487.39	123,453.37
	SUB TOTAL:		520	CA		769,528.40
	Tax collected at source	@	1.00	%		7,695.29

This is supply of alcohol for human consumption which is not subject to GST As per CBEC, Govt of India Notification No 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

[illegible] to be made either by crossed cheque or demand draft in the name of the Company only

INVOICE 28

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0968/21-22	T Pass No.	: 968	Imp. Permit No.	: MIB/197
Dated	: 10-11-2021	Dated	: 10-11-2021	Dated	: 8-10-2021

Consignee : MEG INDIA BONDED WAREHOUSE, CHASINGRE, TURA, WEST GARO HILLS DISTRICT PAN: ABPFM5202L
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Blenders Pride Select Premium Whisky 750 ML	2,400.00	200.000	3,153.25	6,30,650.00
2	Blenders Pride Select Premium Whisky 375 ML	4,800.00	200.000	3,218.18	6,43,636.00
3	Royal Stag Blended Whisky 750 ML	1,440.00	120.000	1,486.51	1,78,381.20
					14,52,667.20
	Import Pass Fee/Literage Fee/Transport Fee				57,200.00
	Advalorem				6,78,000.00
					21,87,867.20
	TCS@1%				21,879.00
					22,09,746.20
Less :	*Transit Breakage Allowance @ 0.50%*				(-)3,676.00
Less :	*Round Off*				(-)0.20
	Total	8,640.00	520.000		₹ 22,06,070.00

Nett invoice amount in words
(INR TWENTY TWO LAKH SIX THOUSAND SEVENTY ONLY)

for M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 14,52,667.20

Balance due of this invoice Rs : 7,53,402.80

UMPOHLIEW CENTRAL WAREHOUSE

Authorised Signatory

This is a Computer Generated Invoice

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address AMERIGOG, 9TH MILE,BARIDUA, RI BHOI,MEGHALAYA,

TIN 17070614065, GSTIN 17AAACO2787K2ZR, Phone 9854010911, FSSAI Lic No 10013076000040

Regd Office AMERIGOG, 9TH MILE,BARIDUA, RI BHOI-793101

PAN AAACO2787K, CIN U15511ML2002PTC006938, Phone 03212290692, Fax

Email , Website

TAX INVOICE

Detail			Customer Office	Customer Godown
Number	VI 2130727	Date 30.10.21	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP
mber	SN 2130197	Date 29.10.21		
LNo	UCW 157	Date	RI-BHOI BARIDUA	RI-BHOI BARIDUA
Nos	722	Date		
PO			Meghalaya India 793101	Meghalaya India 793101
			TIN 17033848058 CST 17033848252 PAN AAGFU6447F	TIN 17033848058 CST 17033848252 PAN AAGFU6447F

tem Code	Description	L	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
SP2MEGOVL	Seagram's Blenders Pride48X180- Select Premium Whisky		86-0069-721	10	CA	3,215.18	32,151.80
SP2MEGOVL	Seagram's Blenders Pride24X375- Select Premium Whisky		86-0133-1021	10	CA	3,215.18	32,151.80
SP2MEGOVL	Seagram's Blenders Pride12X750- Select Premium Whisky		86-0133-1021	1	CA	3,193.25	3,193.25
SP2MEGOVL	Seagram's Blenders Pride12X750- Select Premium Whisky		86-0123-1021	7	CA	3,193.25	22,352.75
BW4MEGOVL	Seagram's Royal Stag 48X180ML- Blended Whisky		86-0156-1021	150	CA	1,504.61	225,692.50
BW4MEGOVL	Seagram's Royal Stag 24X375ML- Blended Whisky		86-0157-1021	290	CA	1,487.19	431,143.10
BW4MEGOVL	Seagram's Royal Stag 12X750ML- Blended Whisky		86-0147-1021	50	CA	1,486.51	74,325.50
	SUB TOTAL :			520	CA		827,259.20
			Tax collected at source	@	1.00	%	8,272.59

pply of alcohol for human consumption which is not subject to GST As per CBEC Govt of India Notification No 1/2018 dated 23rd
018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Condition

nts against invoices to be made either by crossed cheque or demand draft in the name of the Company only
ransfers to be made to the designated bank account of the Company only
t will be charged@18% p a if invoice is not paid or is partly paid by the due date
d items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account
are responsible to send back EVC's (if applicable) within the prescribed time period Differential excise duty if any will be to the buyers account
are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act

Subject to Delhi Courts only

INVOICE 30

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/0848/21-22** T Pass No. : **848** Imp. Permit No. : **BAB/299**

Dated : **2-11-2021** Dated : **2-11-2021** Dated : **7-10-2021**

PAN: **AATFB8563C**

Consignee : **B A BONDED WAREHOUSE**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Royal Stag Blended Whisky 750 ML**	**1,800.00**	**150.000**	1,486.51	**2,22,976.50**
2	**Royal Stag Blended Whisky 375 ML**	**3,600.00**	**150.000**	1,487.39	**2,23,108.50**
3	**Royal Stag Blended Whisky 180 ML**	**12,000.00**	**250.000**	1,504.63	**3,76,157.50**
					8,22,242.50
	Import Pass Fee/Literage Fee/Transport Fee				**60,500.00**
	Advalorem				**6,32,500.00**
					15,15,242.50
	TCS@1%				**15,153.00**
					15,30,395.50
	Transit Breakage Allowance @ 0.50%				**(-)3,465.00**
Less :	***Round Off***				**(-)0.50**
Less :					
	Total	**17,400.00**	**550.000**		**₹ 15,26,930.00**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22**

Nett invoice amount in words

(INR FIFTEEN LAKH TWENTY SIX THOUSAND NINE HUNDRED THIRTY ONLY)

Company's Bank Details

Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**

Bank Name :

A/c No. :

Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,22,242.50**

Balance due of this invoice Rs : **7,04,687.50**

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Nov 21 31

E/12/11

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG 9TH MILE BARIDUA, RI BHOI MEGHALAYA

TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: 9854010944, FSSAI Lic. No: 10019076000040

Regd Office: AMERIGOG 9TH MILE BARIDUA, RI BHOI-793101

PAN: AAACO7787K, CIN: L45511ML2002PTC006938, Phone: 03213239069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	[illegible]	Date	11.11.21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	[illegible]	Date	11.11.21	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Eng / PM No	UCW 1045	Date		RI-BHOI	RI-BHOI
To Ex - Pass	754	Date		BARIDUA	BARIDUA
Customer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWNBW4MEGCVL	Seagrams Royal Stag 48X180ML - Blended Whisky	86-0166-1121	220	CA	1,504.63	331,018.60
RSWBBW4MEGCVL	Seagrams Royal Stag 24X375ML - Blended Whisky	86-0163-1121	200	CA	1,487.39	297,478.00
RSWOFP1MEGCVL	Seagrams Royal Stag 12X750ML - Blended Whisky	86-0151-1021	100	CA	1,436.51	148,651.00
	SUB TOTAL :		520	CA		777,147.60
	Tax collected at source	@	1.00	%		7,771.48

Rupees SEVEN LAC EIGHTY FOUR THOUSAND NINE HUNDRED NINETEEN AND PAISE SEVEN ONLY

TOTAL : 784,919.08

Documents dispatched through :-

Transporter: M S FREIGHT CARRIERS INDIA PRIVATE LTD
474 ZAKARIA STREET M G ROAD KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No: 2546001 eWayBill # Storry No / Note: AS01LC6315

LR No: 202

CST: 17070614065

Ins. Details: TATA AIG General Insurance Company Ltd. Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBIC Govt. of India Notification No. 1/2018 dated 23rd January 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 32

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua RI-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/1722/21-22	T Pass No.	: 1722	Imp. Permit No.	: OKB/77
Dated	: 14-12-2021	Dated	: 14-12-2021	Dated	: 2-12-2021

Consignee : O.K BONDED WAREHOUSE, YIENKIEN MOO NEW HILL, WEST JAINTIA HILLS DISTRICT PAN: AQHPK1761H
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Blendrs Pride Reserve Collection Whisky 750 ML	600.00	50.000	3,580.00	1,79,000.00
2	Blendrs Pride Reserve Collection Whisky 375 ML	1,200.00	50.000	3,700.00	1,85,000.00
3	Blendrs Pride Reserve Collection Whisky 180 ML	1,440.00	30.000	3,700.00	1,11,000.00
4	Blenders Pride Select Premium Whisky 750 ML	480.00	40.000	3,153.25	1,26,130.00
5	Oaken Glow Premium Whisky 750 ML	960.00	80.000	2,644.00	2,11,520.00
6	Oaken Glow Premium Whisky 375 ML	1,200.00	50.000	2,680.00	1,34,000.00
7	Oaken Glow Premium Whisky 180 ML	2,400.00	50.000	2,680.00	1,34,000.00
8	Royal Stag Blended Whisky 750 ML	600.00	50.000	1,486.51	74,325.50
9	Royal Stag Blended Whisky 375 ML	1,200.00	50.000	1,487.39	74,369.50
10	Royal Stag Blended Whisky 180 ML	4,800.00	100.000	1,504.63	1,50,463.00
					13,79,808.00
	Import Pass Fee/Literage Fee/Transport Fee				98,450.00
	Advalorem				6,82,500.00
					21,60,758.00
	TCS@1%				21,608.00
					21,82,366.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)3,904.75
	Round Off				0.75
	Total	14,880.00	550.000		₹ 21,78,462.00

Nett invoice amount in words
(INR TWENTY ONE LAKH SEVENTY EIGHT THOUSAND FOUR HUNDRED SIXTY TWO ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

for M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

Advance

UCW transfer rate of various brands Rs : 13,79,808.00

Balance due of this invoice Rs : 7,98,654.00

This is a Computer Generated Invoice

Original Copy

Pernod Ricard India Private Limited

Address: (Sub-Lessee) Gwalior Alcobrew Pvt. Ltd.,Ratan Farm, Agra Mumbai Road,Gwalior - 474010,
TIN: TIN No. - 2, GSTIN: 23AAACS4781P1ZX, Phone: 9854010944, FSSAI Lic. No. 10014026000573
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
PAN: AAACS4781P, CIN: U74899DL1993PTC055062, Phone: 0124-2358001-8, Fax: 0124-2357624
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com

INVOICE

or Retail			Customer Office	Customer Godown	
Number	VS 2100477	Date : 31/10/21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE	
Number	DN 2100143	Date : 31/10/21	9TH MILE BARIDUA, OPPT . CRPF CAMP	9TH MILE BARIDUA, OPPT . CRPF CAMP	
M No	UCW 707	Date : 20/10/21	RI-BHOI.	RI-BHOI.	
Pass	EPER EXP FL 21-22 110602	Date : 31/10/21	BARIDUA	BARIDUA	
er PO			Meghalaya	Meghalaya	
			India 793101	India 793101	
			TIN : 17033848058	TIN : 17033848058	
			CST: 17033848252	CST: 17033848252	
			PAN: AAGFU6447F	PAN: AAGFU6447F	

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
50TMH GCVL	Blenders Pride Reserve 48x180 BP Reserve Collection	08-0021-1021	250	CA	3,547.08	886,770.00
50TMH GCVL	Blenders Pride Reserve 24x375 BP Reserve Collection	08-0018-921	60	CA	3,546.40	212,784.00
50TMH GCVL	Blenders Pride Reserve 24x375 BP Reserve Collection	08-0021-1021	140	CA	3,546.40	496,496.00
90TMH GCVL	Blenders Pride Reserve 12x750 BP Reserve Collection	08-0022-1021	325	CA	3,426.36	1,113,567.00
90TMH GCVL	100 Pipers 12YO 12 X 750 100 Pipers 12YO Blended Scotch	08-0012-1021	75	CA	11,485.44	861,408.00
	SUB TOTAL :		850	CA		3,571,025.00
		Bottling Fee (MP)				11,340.00
		Export Duty (MP)				2,838.00
		Central Sales Tax (MP)	@	2.00	%	71,704.06
		Tax collected at source	@	1.00	%	36,569.08

es THIRTY SIX LAC NINETY THREE THOUSAND FOUR HUNDRED SEVENTY SIX AND PAISE THIRTEEN ONLY **TOTAL :** 3,693,476.14

ments dispatched through :-

ster M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

2537232 eWayBill # : Lorry No / Note: RJ11-GB-6803

24545
TIN No. - 23495305693 (23/04/07)

etails: TATA AIG General Insurance Company Ltd. Policy No - 0865084381 00 00

For Pernod Ricard India Private Limited

Authorised Signatory

s is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption. "

ns & Condition

(nts against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
s) transfers to be made to the designated bank account of the Company only.
nterest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date.
ncerned items are sold ex company factory/ex company bond subject to safe delivery
Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Aroma India Pvt Ltd

Address: BRAHMAPUTRA INDUSTRIAL PARK ,PLOT NO 59 TO 60B, VILL-SILA PO-CHANGSARI, NORTH GUWAHATI KAMRUP (R), ASSAM.

TIN 18060025011, GSTIN 18AADCM6335N1Z1, Phone 9854010911, FSSAI Lic No 10014071000721

Regd Office BRAHMAPUTRA INDUSTRIAL PARK,PLOT NO 59 TO 60B, VILL-SILA-781101

PAN: AADCM6335N, CIN , Phone 03213219069, Fax

Email , Website

TAX INVOICE

Invoice Detail

Invoice Number	Y1 2104901	Date	25.12.21
Order Number	0N 2103639	Date :	25.12.21
Imp - PM No	UCW 1539	Date :	
Tr Ex - Pass		Date	
Customer PO	100389		

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN 17033848058
CST 17033848252
PAN AAGFU6447F

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA OPPT CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN 17033848058
CST 17033848252
PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
HPSN041MEGCVL	100 Pipers Deluxe 48 X 180 100 Pipers deluxe blended	83-0015-1221	50	CA	[illegible]	[illegible]
HPSP041MEGCVL	100 Pipers Scotch 24 X 375 100 Pipers deluxe blended	83-0015-1221	50	CA	[illegible]	[illegible]
HPSQ041MEGCVL	100 Pipers Scotch 12 X 750 100 Pipers deluxe blended	83-0016-1221	100	CA	[illegible]	[illegible]
OGWN041MEGCVL	Seagrams Oaken Glow 48X180ML- Premium Whisky	83-0048-1221	100	CA	[illegible]	[illegible]
OGWP041MEGCVL	Seagrams Oaken Glow 24X375ML Premium Whisky	83-0047-1221	150	CA	[illegible]	[illegible]
OGWQ041MEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky	83-0046-1221	33	CA	[illegible]	[illegible]
OGWQ041MEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky	83-0047-1221	117	CA	[illegible]	[illegible]
	SUB TOTAL :		[illegible]	CA		[illegible]

Bottling Fee - Assam				[illegible]
Export Duty Assam				[illegible]
Central Sales Tax (ASSAM)				[illegible]
Tax collected at source	7	1.00	%	[illegible]

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt of India Notification No 3-2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages/ or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address : AMERIGOG, 9TH MILE, BARIDUA, RI BHOI MEGHALAYA.

TIN : 17070614065, GSTIN : 17AAACO7787K2ZR, Phone : 9853010941, FSSAI Lic. No : 10019076000040

Regd Office : AMERIGOG, 9TH MILE BARIDUA, RI BHOI-793101

PAN : AAACO7787K, CIN : U15511ML2002PTC006938, Phone : 03213249069, Fax

Email : , Website

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	AT 2100951	Date	20.12.21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	0N 2100807	Date	17.12.21	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Imp - PM No	UCW 2094	Date		RI-BHOI	RI-BHOI
Tr Ex - Pass	941	Date		BARIDUA	BARIDUA
Customer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN: AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
BPWNSP2MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0168-1121	436	CA	3,218.18	1,403,126.48
BPWNSP2MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0161-1121	114	CA	3,218.18	366,872.52
	SUB TOTAL :		550	CA		1,769,999.00
	Tax collected at source	@	1.00	%		17,699.99
					TOTAL :	1,787,698.99

Rupees SEVNTEEN LAC EIGHTY SEVEN THOUSAND SIX HUNDRED NINETY EIGHT AND PAISE NINETY NINE ONLY

Documents dispatched through :-

Transporter : S P GOLDEN TRANSPORT PVT LTD
6TH FLOOR, 606-608, DE-ELMAS, SONAWALA CROSS ROAD, GOREGAON

Maharashtra

Shipment No : 2590981 eWayBill #

Lorry No / Note: AS01NC3717

LR No : 12504

CST : 17070614065

Ins. Details : TATA AIG General Insurance Company Ltd. Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E-way Bill is not applicable on transportation of alcoholic liquor for human consumption.

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Nov 21

E/12/11

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address AMERIGOG 9TH MILE BARIDUA, RIBHOI MEGHALAYA

TIN 17070614065, GSTIN 17AAACO7787K2ZR, Phone 9853010911 ESSAI Lic No 1001907600040

Regd Office AMERIGOG 9TH MILE BARIDUA, RIBHOI-793101

PAN AAACO7787K, CIN L45511ML2002PTC006938 Phone 03213239069, Fax

Email , Website

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	[illegible]	Date	11.11.21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	PN 2[illegible]	Date	11.11.21	9TH MILE BARIDUA, OPPT CRPF CAMP	9TH MILE BARIDUA OPPT CRPF CAMP
Form PM No	UCW 1045	Date		RI-BHOI	RI-BHOI
Tax Exp Pass	754	Date		BARIDUA	BARIDUA
Customer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
[illegible]	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0166-1121	220	CA	1,504.63	331,018.60
[illegible]	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0163-1121	200	CA	1,487.39	297,478.00
[illegible]	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0151-1021	100	CA	1,486.51	148,651.00
	SUB TOTAL :		520	CA		777,147.60
	Tax collected at source	@	1.00	%		7,771.48

[illegible] EIGHTY FOUR THOUSAND NINE HUNDRED NINETEEN AND PAISE SEVEN ONLY

TOTAL : 78[illegible]

Documents dispatched through :-

Transporter MS FREIGHT CARRIERS INDIA PRIVATE LTD

474 ZAKARIA STREET M G ROAD KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 2[illegible] eWayBill # Aturry No / Note AS01LC6315

LR No 292

CST 17070614065

Ins Details TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST As per CBIC Govt of India Notification No 3/2018 dated 23rd January 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 37

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/1495/21-22**	T Pass No.	: **1495**	Imp. Permit No.	: **TB/29**
Dated	: **6-12-2021**	Dated	: **6-12-2021**	Dated	: **9-11-2021**

Consignee : **TURA BONDED WAREHOUSE, TURA DALU ROAD, WEST GARO HILLS DISTRICT** PAN:

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**MC Dowells No.1 Luxury Premium Whisky 375 ML**	**2,400.00**	**100.000**	1,129.63	**1,12,963.00**
2	**MC Dowells No.1 Luxury Premium Whisky 180 ML**	**4,800.00**	**100.000**	1,129.63	**1,12,963.00**
3	**Royal Stag Blended Whisky 750 ML**	**900.00**	**75.000**	1,486.51	**1,11,488.25**
4	**Royal Stag Blended Whisky 375 ML**	**3,600.00**	**150.000**	1,487.39	**2,23,108.50**
5	**Royal Stag Blended Whisky 180 ML**	**6,000.00**	**125.000**	1,504.63	**1,88,078.75**
					7,48,601.50
	Import Pass Fee/Literage Fee/Transport Fee				**60,500.00**
	Advalorem				**5,84,500.00**
					13,93,601.50
	TCS@1%				**13,937.00**
					14,07,538.50
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,225.00**
	Round Off				**0.50**
	Total	**17,700.00**	**550.000**		**₹ 14,04,314.00**

Nett invoice amount in words
(INR FOURTEEN LAKH FOUR THOUSAND THREE HUNDRED FOURTEEN ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **7,48,601.50**

Balance due of this invoice Rs : **6,55,712.50**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22**

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

29/12/21

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG, 9TH MILE,BARIDUA, RI BHOI,MEGHALAYA.
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: 9854010944, ESSAI Lic. No: 10019076000040
Regd Office: AMERIGOG, 9TH MILE,BARIDUA, RI BHOI-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

ice Detail

e Number	VI 2100995	Date	28-12-21
Number	ON 2100750	Date	10-12-21
PM No	UCW 1552	Date	
:- Pass	983	Date	
stomer PO			

Customer Office	Customer Godown
UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP
RI-BHOI BARIDUA	RI-BHOI BARIDUA
Meghalaya	Meghalaya
India 793101	India 793101
TIN 17033848058	TIN 17033848058
CST 17033848252	CST 17033848252
PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
SWNBW4MEGCVL	Seagrams [illegible]al Stag 48X180ML- Blended Whisky	86-0210-1221	349	CA	1,504.63	525,115.87
SWNBW4MEGCVL	Seagrams [illegible]a Stag 48X180ML- Blended Whisky	86-0202-1221	1	CA	1,504.63	1,504.63
SWPBW4MEGCVL	Seagrams [illegible]al Stag 24X375ML- Blended Whisky	86-0207-1221	100	CA	1,487.39	148,739.00
SWQBW4MEGCVL	Seagrams [illegible]al Stag 12X750ML- Blended Whisky	86-0199-1221	100	CA	1,486.51	148,651.06
	SUB TOTAL :		550	CA		824,010.00
	Tax collected at source	@	1.00	%		8,240.10

Rupees EIGHT LAC THIRTY TWO THOUSAND TWO HUNDRED FIFTY AND PAISE SIXTY ONLY **TOTAL :** 832,250.10

Documents dispatched through :-

Transporter M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 2660507 e-WayBill # Lorry No / Note AS01AA2721

LR No 386
CST 17070614065
Ins. Details TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 1/2018 dated 23rd January, 2018, E-way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
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5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any on late/non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 39

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua Ri-Bhoi District

PAN No. AAGFU6447F, TAN : SHLU01616G, TIN No. 17033848058, CST No: 17033848252

Inv No	**UCW/2742/21-22**	T Pass No	**2742**	Imp. Permit No.	**JBW/16**
Dated	**20-1-2022**	Dated	**20-1-2022**	Dated	**18-1-2022**

Consignee : **JORABAT BONDED WAREHOUSE, JORABAT** PAN: **ACJPT8233F**

Exemption Certificate No :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 750 ML**	**480.00**	**40.000**	3,216.16	**1,28,646.40**
2	**Blenders Pride Select Premium Whisky 375 ML**	**240.00**	**10.000**	3,283.07	**32,830.70**
3	**MC Dowells No.1 Reserve Whisky 750 ML**	**600.00**	**50.000**	1,129.63	**56,481.50**
4	**MC Dowells No.1 Reserve Whisky 375 ML**	**1,440.00**	**60.000**	1,129.63	**67,777.80**
5	**MC Dowells No.1 Reserve Whisky 180 ML**	**4,320.00**	**90.000**	1,129.63	**1,01,666.70**
6	**MC Dowells No.1 Luxury Premium Whisky 750 ML**	**720.00**	**60.000**	1,129.63	**67,777.80**
7	**MC Dowells No.1 Luxury Premium Whisky 375 ML**	**1,440.00**	**60.000**	1,129.63	**67,777.80**
8	**MC Dowells No.1 Luxury Premium Whisky 180 ML**	**4,320.00**	**90.000**	1,129.63	**1,01,666.70**
9	**Royal Challange Finest Premium Whisky 750 ML**	**120.00**	**10.000**	1,684.97	**16,849.70**
10	**Royal Stag Blended Whisky 750 ML**	**480.00**	**40.000**	1,486.51	**59,460.40**
11	**SignaturePremier Grain Whisky 750 ML**	**240.00**	**20.000**	3,216.16	**64,323.20**
12	**SignaturePremier Grain Whisky 375 ML**	**240.00**	**10.000**	3,283.07	**32,830.70**
13	**SignaturePremier Grain Whisky 180 ML**	**480.00**	**10.000**	3,283.18	**32,831.80**
					8,30,921.20
	Import Pass Fee/Literage Fee/Transport Fee				**60,500.00**
	Advalorem				**5,52,100.00**
					14,43,521.20
	TCS@1%				**14,436.00**
					14,57,957.20
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,063.00**
Less :	***Round Off***				**(-)0.20**
	Total	**15,120.00**	**550.000**		**₹ 14,54,894.00**

Nett invoice amount in words
(INR FOURTEEN LAKH FIFTY FOUR THOUSAND EIGHT HUNDRED NINETY FOUR ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,30,921.20**

Balance due of this invoice Rs : **6,23,972.80**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22**

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Dec 2021

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG, 9TH MILE, BARIDUA, RI BHOI, MEGHALAYA,
TIN: 17070614065, GSTIN: 17AAACO7787K2/R, Phone: 9854010911, ESSAI Lic. No: 10019076000040
Regd Office: AMERIGOG, 9TH MILE BARIDUA, RI BHOI-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	VI 2100034	Date	16.12.21	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	PN 2100766	Date	13.12.21	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Inc - PM No	UCW 18[illegible]	Date		RI-BHOI	RI-BHOI
Tr Ex - Pass	923	Date		BARIDUA	BARIDUA
Customer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
BPWNSP2MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0076-721	115	CA	3,218.18	370,090.70
BPWNSP2MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0077-721	135	CA	3,218.18	434,454.[illegible]
BPWPSP2MEGCVL	Seagrams Blenders Pride24X375- Select Premium Whisky	86-0161-1121	150	CA	3,218.18	482,72[illegible].00
BPWQSP2MEGCVL	Seagrams Blenders Pride12X750- Select Premium Whisky	86-0170-1121	150	CA	3,153.25	472,98[illegible].50
	SUB TOTAL :		550	CA		1,760,25[illegible].50
	Tax collected at source @		1.00	%		[illegible].60
					TOTAL :	1,777,862.10

Rupees SEVENTEEN LAC SEVENTY SEVEN THOUSAND EIGHT HUNDRED SIXTY TWO AND PAISE NINE ONLY

Documents dispatched through :-

Transporter: M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A ZAKARIA STREET M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No: 2586581 WayBill #: Lorry No / Note: AS01HC1487

LR No: 360
CST: 17070614065
Ins Details: TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

29/12/21

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: AMERIGOG 9TH MILE,BARIDUA, RI BHOI MEGHALAYA.

TIN 17070614065, GSTIN 17AAACO7787K2ZR, Phone 9854010911, FSSAI Lic No 10013076000040

Regd Office AMERIGOG 9TH MILEBARIDUA, RI BHOI-793101

PAN AAACO7787K, CIN U15511ML2002PTC006038, Phone 03213249069, Fax

Email: , Website

TAX INVOICE

ice Detail			Customer Office	Customer Godown
e Number	VI 2100995	Date 28.12.21	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP
Number	ON 2100750	Date 10.12.21		
PM No	UCW 1552	Date	RI-BHOI BARIDUA	RI-BHOI BARIDUA
e Pass	983	Date	Meghalaya	Meghalaya
mer PO			India 793101	India 793101
			TIN 17033848058	TIN 17033848058
			CST 17033848252	CST 17033848252
			PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
SWNBW4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0210-1221	349	CA	1,504.63	525,115.87
SWNBW4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0202-1221	1	CA	1,504.63	1,504.63
SWPBW4MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0207-1221	100	CA	1,487.39	148,739.00
SWQBW4MEGCVL	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0199-1221	100	CA	1,486.51	148,651.60
	SUB TOTAL :		550	CA		824,010.00
	Tax collected at source	@	1.00	%		8,240.10

Rupees EIGHT LAC THIRTY TWO THOUSAND TWO HUNDRED FIFTY AND PAISE SIXTY ONLY **TOTAL :** 832,250.60

Documents dispatched through :-

Transporter M/S FREIGHT CARRIERS INDIA PRIVATE LTD
47A ZAKARIA STREET M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 2660507 e-WayBill # Lorry No / Note AS01AA2721

LR No 186

GST 17070614065

Ins Details TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST As per CBEC, Govt of India Notification No 1/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 42

M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

9th Mile, Baridua RI-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No. 17033848058, CST No: 17033848252

Inv No : UCW/2374/21-22
Dated : 7-1-2022

T Pass No. : 2374
Dated : 7-1-2022

Imp. Permit No. : VB/391
Dated : 5-1-2022

PAN: AAEFV8665N

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Royal Stag Blended Whisky 750 ML	1,440.00	120.000	1,486.51	1,78,381.20
2	Royal Stag Blended Whisky 375 ML	4,320.00	180.000	1,487.39	2,67,730.20
3	Royal Stag Blended Whisky 180 ML	10,560.00	220.000	1,504.63	3,31,018.60
					7,77,130.00
	Import Pass Fee/Literage Fee/Transport Fee				57,200.00
	Advalorem				5,98,000.00
					14,32,330.00
	TCS@1%				14,324.00
					14,46,654.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)3,276.00
	Total	16,320.00	520.000		₹ 14,43,378.00

Nett invoice amount in words
(INR FOURTEEN LAKH FORTY THREE THOUSAND THREE HUNDRED SEVENTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 7,77,130.00

Balance due of this invoice Rs : 6,66,248.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE 2021-22

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

5043 21/22

Oaken Gold Bottling Pvt. Ltd.

Address : ANI RIGOG 9TH MILE BARIDUA RI BHOI MEGHALAYA

TIN : 17070614065 CSTIN : 17AAACO2787K2ZR Phone : 9854019911 EXN AECC No : 000707000010

Regd Office : ANI RIGOG 9TH MILE BARIDUA RI BHOI 793101

PAN : AAACO2787K CIN : U15549ML2002PTC006938 Phone : 03212 [illegible] Fax :

Email : , Website :

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	AV2100185	Date	19.01.22	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	ON_2100903	Date	15.01.22	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Exp - PM No	UCW 2681	Date		RI-BHOI	RI-BHOI
Ex - Ex - Pass	16**	Date		BARIDUA	BARIDUA
Customer PO				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN 17033848058	TIN 17033848058
				CST 17033848252	CST 17033848252
				PAN AAGFU6447F	PAN AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWNBWA4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0231-122	99	CA	1,504.61	148,956.39
RSWNBWA4MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0224-122	1	CA	1,504.61	1,504.61
RSWPBWA4MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0231-122	150	CA	1,487.10	223,065.00
RSWQBWA4MEGCVL	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0231-122	300	CA	1,486.51	445,953.00
	SUB TOTAL :		550	CA		819,524.50
	Tax collected at source	@	1.00	%		8,195.25
Rupee EIGHT LAC TWENTY SEVEN THOUSAND SEVEN HUNDRED NINETEEN AND PAISE SEVENTY FOUR ONLY					TOTAL :	827,719.74

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
CHANDAN NAGAR, HNO-24,
RUKMINIGAON 9TH MILE
Assam

Shipment No : 2622885 eWayBill # : Lorry No / Note : NL01AE7157

LR No : 491

CST : 17070614065

Ins. Details : TATA AIG General Insurance Company Ltd Policy No - 0865092593

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 1/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @18% p.a. if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.

INVOICE

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0302/23-24	T Pass No.	: 302	Imp. Permit No.	: VB/2
Dated	: 13-4-2023	Dated	: 13-4-2023	Dated	: 12-4-2023

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT PAN: AAEFV8665N
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	100 Pipers Blended Scotch Whisky Aged 12 Years 750 ML	180.00	15.000	12,600.00	1,89,000.00
2	100 Pipers Deluxe Blended Scotch Whisky 750 ML	120.00	10.000	8,319.00	83,190.00
3	100 Pipers Deluxe Blended Scotch Whisky 375 ML	240.00	10.000	8,319.00	83,190.00
4	100 Pipers Deluxe Blended Scotch Whisky 180 ML	240.00	5.000	8,319.00	41,595.00
5	Blenders Pride Reserve Collection Whisky 750 ML	600.00	50.000	4,014.00	2,00,700.00
6	Blenders Pride Reserve Collection Whisky 375 ML	1,200.00	50.000	4,014.00	2,00,700.00
7	Blenders Pride Select Premium Whisky 750 ML	600.00	50.000	3,383.00	1,69,150.00
8	Blenders Pride Select Premium Whisky 375 ML	1,200.00	50.000	3,383.00	1,69,150.00
9	Blenders Pride Select Premium Whisky 180 ML	2,400.00	50.000	3,354.00	1,67,700.00
10	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	300.00	25.000	22,628.00	5,65,700.00
11	Johnnie Walker Red Label Whisky 375 ML	240.00	10.000	12,070.00	1,20,700.00
12	Oaken Glow Premium Whisky 750 ML	600.00	50.000	2,771.00	1,38,550.00
13	Oaken Glow Premium Whisky 375 ML	1,200.00	50.000	2,771.00	1,38,550.00
14	Oaken Glow Premium Whisky 180 ML	3,600.00	75.000	2,779.00	2,08,425.00
					24,76,300.00
	Import Pass Fee/Literage Fee/Transport Fee				1,12,750.00
	Advalorem				7,67,368.90
					33,56,418.90
	TCS@1%				33,565.00
					33,89,983.90
Less :	*Transit Breakage Allowance @ 0.50%*				(-)4,400.59
Less :	*Breakage Allowances By UCW*				(-)1,000.00
	Round Off				0.69
	Total	12,720.00	500.000		₹ 33,84,584.00

Nett invoice amount in words
(INR THIRTY THREE LAKH EIGHTY FOUR THOUSAND FIVE HUNDRED EIGHTY FOUR ONLY)
Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No.
Branch & IFS Code :

Advance
UCW transfer fate of various brands Rs - 24,76,300.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE ★ MEGHALAYA

Original Copy

Aroma India Pvt Ltd

Address: PLOT 58 TO 60B,,BRAHMAPUTRA INDUSTRIAL PARK. GAURIPUR,,SILA NORTH GUWAHATI,,Changsari,,

TIN: 18060025041, GSTIN: 18AADCM6335N1Z1, Phone:, FSSAI Lic. No. 10014071000721

Regd Office: BRAHMAPUTRA INDUSTRIAL PARK,PLOT NO 59 TO 60B, VILL-SILA-781101

PAN: AADCM6335N, CIN: , Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

oice Detail			Customer Office	Customer Godown
ice Number :	Y1 2205391	Date : 28/12/22	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP
r Number :	ON 2203239	Date : 13/12/22	RI-BHOI. BARIDUA Meghalaya India 793101	RI-BHOI. BARIDUA Meghalaya India 793101
-PM No :	UCW/5272	Date :		
Ex - Pass :	EXPER105123122201381	Date :		
stomer PO :			TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
21IMEGCVL	100 Pipers Deluxe 48 X 180 100 Pipers deluxe blended	83-0014-1222	50	CA	8,136.29	406,814.50
31IMEGCVL	100 Pipers Scotch 24 X 375 100 Pipers deluxe blended	83-0015-1222	147	CA	8,135.50	1,195,918.50
21IMEGCVL	100 Pipers Scotch 24 X 375 100 Pipers deluxe blended	83-0011-1022	2	CA	8,135.50	16,271.00
11IMEGCVL	100 Pipers Scotch 24 X 375 100 Pipers deluxe blended	83-0008-822	1	CA	8,135.50	8,135.50
71IMEGCVL	100 Pipers Scotch 12 X 750 100 Pipers deluxe blended	83-0014-1222	300	CA	8,135.50	2,440,650.00
31IMEGCVL	100 Pipers 12YO 12 X 750 100 Pipers 12YO Blended Scotch	83-0012-1222	254	CA	12,333.28	3,132,653.12
01IMEGCVL	100 Pipers 12YO 12 X 750 100 Pipers 12YO Blended Scotch	83-0005-822	96	CA	12,333.28	1,183,994.88
	SUB TOTAL :		850	CA		8,384,437.50

Bottling Fee - Assam				12,720.00
Export Duty Assam				4,240.00
Central Sales Tax (ASSAM)				168,027.95
Tax collected at source	@	.20	%	17,138.85

supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd y, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.

s & Condition

yments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
ok transfers to be made to the designated bank account of the Company only.
erest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
voiced items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account.
ers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
ers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
e agree to submit to exclusive jurisdiction of the Delhi Courts only.
reby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 46

M/S UMPOHLIEW CENTRAL WAREHO USE - 2022-23

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/0084/22-23**	T Pass No.	: **84**	Imp. Permit No.	: **TDB/464**
Dated	: **7-4-2022**	Dated	: **7-4-2022**	Dated	: **21-3-2022**

Consignee : T.D BONDED WAREHOUSE, DATSIMPEIN,LADRYMBAI, EAST JAINTIA HILLS DISTRICT PAN: **AAPFT5825K**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Oaken Glow Premium Whisky 750 ML**	**600.00**	**50.000**	2,644.00	**1,32,200.00**
2	**Royal Stag Blended Whisky 750 ML**	**1,200.00**	**100.000**	1,486.51	**1,48,651.00**
3	**Royal Stag Blended Whisky 375 ML**	**9,600.00**	**400.000**	1,487.39	**5,94,956.00**
					8,75,807.00
	Import Pass Fee/Literage Fee/Transport Fee				**68,750.00**
	Advalorem				**6,32,500.00**
					15,77,057.00
	TCS@1%				**15,771.00**
					15,92,828.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,506.25**
	Round Off				**0.25**
	Total	**11,400.00**	**550.000**		**₹ 15,89,322.00**

Nett invoice amount in words
(INR FIFTEEN LAKH EIGHTY NINE THOUSAND THREE HUNDRED TWENTY TWO ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,75,807.00**

Balance due of this invoice Rs : **7,13,515.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2022-23

UMPOHLIEW CENTRAL WAREHOUSE * MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

28/03/23 Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,

TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone:, FSSAI Lic. No. 10019076000040

Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	YI 2201840	Date : 27/03/23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	ON 2201419	Date : 20/03/23		
Imp - PM No :	UCW/7532	Date :		
Tr Ex - Pass :	1819	Date :		
Customer PO :				

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
RSWQBW5MEGCVL	Seagrams Royal Stag 12X750ML- Blended Whisky	86-0371-323	520	CA	1,713.20	890,864.00
	SUB TOTAL :		520	CA		890,864.00
	Tax collected at source	@	.20	%		1,781.73
Rupees EIGHT LAC NINETY TWO THOUSAND SIX HUNDRED FORTY FIVE AND PAISE SEVENTY TWO ONLY					TOTAL :	892,645.73

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
CHANDAN NAGAR, H/NO-24,
RUKMINIGAON, 9TH MILE
Assam

Shipment No : 3099646 eWayBill # : Lorry No / Note: RJ18GB2466

LR No : 1730

CST : 17070614065

Ins Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax, interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Aroma India Pvt Ltd

Address: PLOT 58 TO 60B,,BRAHMAPUTRA INDUSTRIAL PARK, GAURIPUR,,SILA NORTH GUWAHATI,,Changsari,,
TIN: 18060025011, GSTIN: 18AADCM6335N1Z1, Phone:, FSSAI Lic. No. 10014071000721
Regd Office: BRAHMAPUTRA INDUSTRIAL PARK,PLOT NO 59 TO 60B, VILL-SILA-781101
PAN: AADCM6335N, CIN: , Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail

Invoice Number : YI 2204755 Date : 30/11/22
Order Number : ON 2202505 Date : 04/11/22
Imp - PM No : UCW 4377 Date :
Tr Ex - Pass : EXPER10512311229O1308 Date :
Customer PO :

Customer Office	Customer Godown
UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
OGWQ01IMEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky -	83-0038-1122	398	CA	2,696.91	1,073,370.18
OGWQ01IMEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky	83-0037-1122	452	CA	2,696.91	1,219,003.32
	SUB TOTAL :		850	CA		2,292,373.50

Bottling Fee - Assam				12,750.00
Export Duty Assam				4,250.00
Central Sales Tax (ASSAM)				46,187.47
Tax collected at source	@	.20	%	4,711.13

Rupees TWENTY THREE LAC SIXTY THOUSAND TWO HUNDRED SEVENTY TWO AND PAISE NINE ONLY **TOTAL : 2,360,272.10**

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS (INDIA) PVT LTD
K.P. PATTA NO. 369 VILLAGE - BARSAJAI (BEHARBARI)
A.G. COLONY ROAD, NEAR NH-37, UNDER MOUZA-BELTOLA
Assam

Shipment No.: 2966910 eWayBill # : Lorry No / Note: NL01K2363

LR No : 24127
CST : 18959907431 C w.e.f. 01.05.2005
Ins Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Aroma India Pvt Ltd

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E-way Bill is not applicable on transportation of alcoholic liquor for human consumption.

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account.
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

R5432000138 PRAILIV601

INVOIC49

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/0011/23-24**	T Pass No.	: **11**	Imp. Permit No.	: **WB/82**
Dated	: **1-4-2023**	Dated	: **1-4-2023**	Dated	: **21-3-2023**

Consignee : **WESTERN BONDED WAREHOUSE, MAWROK PORSOHSAT, NONGSTOIN** PAN: **ACTPL7454J**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Reserve Collection Whisky 750 ML**	**60.00**	**5.000**	4,014.00	**20,070.00**
2	**Blenders Pride Reserve Collection Whisky 375 ML**	**120.00**	**5.000**	4,014.00	**20,070.00**
3	**Blenders Pride Select Premium Whisky 375 ML**	**240.00**	**10.000**	3,383.00	**33,830.00**
4	**Blenders Pride Select Premium Whisky 180 ML**	**480.00**	**10.000**	3,354.00	**33,540.00**
5	**Oaken Glow Premium Whisky 375 ML**	**240.00**	**10.000**	2,771.00	**27,710.00**
6	**Oaken Glow Premium Whisky 180 ML**	**240.00**	**5.000**	2,779.00	**13,895.00**
7	**Royal Stag Blended Whisky 750 ML**	**1,200.00**	**100.000**	1,713.00	**1,71,300.00**
8	**Royal Stag Blended Whisky 375 ML**	**4,800.00**	**200.000**	1,784.00	**3,56,800.00**
9	**Royal Stag Blended Whisky 180 ML**	**9,600.00**	**200.000**	1,827.00	**3,65,400.00**
					10,42,615.00
	Import Pass Fee/Literage Fee/Transport Fee				**64,075.00**
	Advalorem				**7,20,400.00**
					18,27,090.00
	TCS@1%				**18,271.00**
					18,45,361.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,922.38**
Less :	***Round Off***				**(-)0.62**
	Total	**16,980.00**	**545.000**		**₹ 18,41,438.00**

Nett invoice amount in words
(INR EIGHTEEN LAKH FORTY ONE THOUSAND FOUR HUNDRED THIRTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **10,42,615.00**

Balance due of this invoice Rs : **7,98,823.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE * MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Duplicate Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,

TIN: 17070614065, GSTIN 17AAACO7787K2ZR, Phone:, LSSAI Lic No. 10019076000040

Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101

PAN: AAACO7787K, CIN: U15511MH2002PTC006938, Phone: 01213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number	VI2300002	Date : 10.04.23	UMPOUH EW CENTRAL WAREHOUSE	UMPOUH EW CENTRAL WAREHOUSE
Order Number	ON 2201498	Date : 07.04.23	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Imp s PM No	UCW 7906	Date :	RI-BHOI	RI-BHOI,
Tr Ex - Pass	0002	Date	BARIDUA	BARIDUA
* Customer PO			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN : 17033848058	TIN : 17033848058
			CST: 17033848252	CST: 17033848252
			PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0336-323	400	CA	3,354.23	1,341,692.00
BPWQSP9MEGCVL	Seagrams Blenders Pride12X750- Select Premium Whisky	86-0297-223	100	CA	3,382.72	338,272.00
	SUB TOTAL :		500	CA		1,679,964.00
	Tax collected at source	@	1.00	%		16,799.64
					TOTAL :	1,696,763.64

Rupees SIXTEEN LAC NINETY SIX THOUSAND SEVEN HUNDRED SIXTY THREE AND PAISE SIXTY FOUR ONLY

Documents dispatched through :-

Transporter M S FLIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 3110663 eWayBill # Lorry No / Note: ML10C6739

LR No 0001

CST . 17070614065

Ins Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back FVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O E

VM.IV

Original Copy

Aroma India Pvt Ltd

Address: PLOT 58 TO 60B,,BRAHMAPUTRA INDUSTRIAL PARK, GAURIPUR,,SILA NORTH GUWAHATI,,Changsari,,

TIN: 18060025041, GSTIN: 18AADCM6335N1Z1, Phone:, FSSAI Lic. No. 10014071000721

Regd Office: BRAHMAPUTRA INDUSTRIAL PARK,PLOT NO 59 TO 60B, VILL-SILA-781101

PAN: AADCM6335N, CIN: , Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail

Invoice Number : YI 2204755 Date : 30/11/22
Order Number : ON 2202505 Date : 04/11/22
Imp - PM No : UCW/4377 Date :
Tr Ex - Pass : EXPER10512311229O1308 Date :
Customer PO :

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
OGWQ011MEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky	83-0038-1122	398	CA	2,696.91	1,073,370.18
OGWQ011MEGCVL	Seagrams Oaken Glow 12X750ML Premium Whisky	83-0037-1122	452	CA	2,696.91	1,219,003.32
	SUB TOTAL :		850	CA		2,292,373.50
	Bottling Fee - Assam					12,750.00
	Export Duty Assam					4,250.00
	Central Sales Tax (ASSAM)					46,187.47
	Tax collected at source	@	20	%		4,711.13
	TOTAL :					2,360,272.10

Rupees TWENTY THREE LAC SIXTY THOUSAND TWO HUNDRED SEVENTY TWO AND PAISE NINE ONLY

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS (INDIA) PVT LTD
K.P. PATTA NO. 369 VILLAGE - BARSAJAI (BEHARBARI)
A.G. COLONY ROAD, NEAR NH-37, UNDER MOUZA-BELTOLA
Assam

Shipment No.: 2966910 eWayBill # : Lorry No / Note: NL01K2363

LR No : 24127

CST : 18959907431 C w.e.f. 01.05.2005

Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Aroma India Pvt Ltd

Authorised Signatory

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, or breakages in transit are to the customer's account.
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Duplicate Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: , ESSAI Lic. No: 100190760000011
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail

Invoice Number	YT 2300107	Date:	28.04.23
Order Number	0N 2201614	Date:	28.04.23
Imp - PM No	UCW 539	Date	
Tr Ex - Pass	109	Date:	
Customer PO			

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN: 17033848058
CST: 17033848252
PAN: AAGFU6447F

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP
RI-BHOI
BARIDUA
Meghalaya
India 793101
TIN: 17033848058
CST: 17033848252
PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWPBW5MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0020-423	221	CA	[illegible]	[illegible]
RSWPBW5MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0016-423	329	CA	[illegible]	[illegible]
	SUB TOTAL:		550	CA		[illegible]
	Tax collected at source		1.00	%		[illegible]
					TOTAL:	[illegible]

Rupees NINE LAC NINETY ONE THOUSAND TWO HUNDRED FIFTY AND PAISE EIGHTY SIX ONLY

Documents dispatched through :-

Transporter: M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No: 3131251 eWayBill #

Lorry No / Note: AS01MC7873

LR No: 42
CST: 17070614065
Ins. Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax-interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE 53

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No AAGFU6447F, TAN SHLU01616G, TIN No 17033848058, CST No 17033848252

Inv No	UCW/1118/23-24	T Pass No	1118	Imp Permit No	NCB/20
Dated	8-5-2023	Dated	8-5-2023	Dated	2-5-2023

Consignee NICO BONDED WAREHOUSE, 9TH MILE BARIDUA,, RI-BHOI DISTRICT, MEGHALAYA PAN ACSPW4798D

Exemption Certificate No

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Ballantines Finest Blended Scotch Whisky 750 ML	60.00	5.000	11,121.00	55,605.00
2	Carlo Rossi California Red Wine 750 ML	84.00	7.000	9,922.00	69,454.00
3	Carlo Rossi California White Wine 750 ML	36.00	3.000	9,922.00	29,766.00
4	Jack Daniel's Old No.7 Tennessee Whisky 750 ML	60.00	5.000	22,628.00	1,13,140.00
					2,67,965.00
	Import Pass Fee/Literage Fee/Transport Fee				5,500.00
	Advalorem				20,000.00
					2,93,465.00
	TCS@1%				2,935.00
					2,96,400.00
Less	*Transit Breakage Allowance @ 0.50%*				(-)127.50
Less	*Breakage Allowances By UCW*				(-)40.00
Less	*Round Off*				(-)0.50
	Total	240.00	20.000		₹ 2,96,232.00

Nett invoice amount in words
(INR TWO LAKH NINETY SIX THOUSAND TWO HUNDRED THIRTY TWO ONLY)

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

Company's Bank Details
Beneficiary Name UMPOHLIEW CENTRAL WAREHOUSE
Bank Name
A/c No
Branch & IFS Code

Advance

UCW transfer rate of various brands Rs 2,67,965.00

Balance due of this invoice Rs 28,267.00

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Pernod Ricard India Private Limited

Factory Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Janval Bhiwandi.,
TIN: 27550287881V, GSTIN: 27AAACS4781P1ZP, Phone:, Central FSSAI Lic. 10013011001065
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
PAN: AAACS4781P, CIN: U74899DL1993PTC055062, Phone: 0124-2358001-8, Fax: 0124-2357624
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com

15/07/23
(S) 27/7

INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	RD 2300533	Date : 07/07/23	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number :	SP 2200881	Date : 30/05/23	9TH MILE BARIDUA, OPPT . CRPF CAMP	9TH MILE BARIDUA OPPT . CRPF CAMP
Imp - PM No :	UCW/1607	Date : 09/06/23	RI-BHOI	RI-BHOI
Tr/Ex - Pass :	FLR112023/3978/982	Date : 07/07/23	BARIDUA	BARIDUA
Cust PO No :			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN : 17033848058	TIN : 17033848058
			CST: 17033848252	CST: 17033848252
			PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description		BE No	Lot Number	Cases	Bottles	Price/Case (Rs)	Amount (Rs)
CBLBLFN0776	24 x 20 CL BALLANTINE'S FINEST SCOTCH WH	0	5664399	LKMT2032	250		6,522.56	1,630,640.00
CBLCR120651	24 x 20 CL CHIVAS REGAL 12 YO SCOTCH WHIS	0	5284709	LKMT0105	150		14,203.70	2,130,555.00
CBLCR120651	24 x 20 CL CHIVAS REGAL 12 YO SCOTCH WHIS	0	5513851	LKMT0105	50		14,203.70	710,185.00
CBLTGLN9214	6 X 70 The Glenlivet 12 YO(6X70CL)	0	5397368	LKZT1765	300		18,149.01	5,444,703.00
	SUB TOTAL :				750			9,916,083.00
	CST Against Form "C"		@		2.00 %			198,321.66
	Tax collected at source		@		1.00 %			101,144.04
							TOTAL :	10,215,548.70

Rupees ONE CRORE TWO LAC FIFTEEN THOUSAND FIVE HUNDRED FORTY EIGHT AND PAISE SEVENTY ONLY

Documents dispatched through :-

Transporter : PCC LOGISTICS LIMITED
14 B 7 TOP FLR D B GUPTA ROAD
DEV NAGAR
Delhi

eWayBill # :

Weight(KG)-6960 / Volume(LT)-3420

LR No : 23297

Ins. Details : TATA AIG General Insurance Company Ltd. Policy No - 0865097108

Lorry No / Note : UP-21-DT-0553

CST : 27550287881C

For Pernod Ricard India (P. Ltd.)

For Pernod Ricard India Private Limited

Authorised Signatory

Authorised Signatory

" This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption. "

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O.E.

INVOICE 55

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/0862/23-24	T Pass No.	: 862	Imp. Permit No.	: STBW/8
Dated	: 2-5-2023	Dated	: 2-5-2023	Dated	: 20-4-2023

Consignee : SWEETI BONDED WAREHOUSE, TAKTAKI,AMPATI, SOUTH WEST GARO HILLS PAN: CSDPK0515K
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Blenders Pride Select Premium Whisky 750 ML	60.00	5.000	3,383.00	16,915.00
2	Blenders Pride Select Premium Whisky 375 ML	240.00	10.000	3,383.00	33,830.00
3	Blenders Pride Select Premium Whisky 180 ML	480.00	10.000	3,354.00	33,540.00
4	Royal Stag Blended Whisky 750 ML	2,400.00	200.000	1,713.00	3,42,600.00
5	Royal Stag Blended Whisky 375 ML	4,680.00	195.000	1,784.00	3,47,880.00
6	Royal Stag Blended Whisky 180 ML	4,800.00	100.000	1,827.00	1,82,700.00
					9,57,465.00
	Import Pass Fee/Literage Fee/Transport Fee				57,200.00
	Advalorem				6,84,000.00
					16,98,665.00
	TCS@1%				16,987.00
					17,15,652.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)3,706.00
Less :	*Breakage Allowances By UCW*				(-)1,040.00
	Total	12,660.00	520.000		₹ 17,10,906.00

Nett invoice amount in words
(INR SEVENTEEN LAKH TEN THOUSAND NINE HUNDRED SIX ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 9,57,465.00

Balance due of this invoice Rs : 7,53,441.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phones, FSSAI Lic. No. 10019076000040
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number	YI 2300194	Date : 18.05.23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	0N 2201700	Date : 18.05.23		
Imp - PM No :	UCW 1169	Date :		
Tr Ex - Pass	191	Date :		
Customer PO :				

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0336-323	45	CA	3,354.23	150,940.35
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0344-323	155	CA	3,354.23	519,905.65
BPWPSP9MEGCVL	Seagrams Blenders Pride24X375- Select Premium Whisky	86-0343-323	103	CA	3,382.72	348,420.16
BPWPSP9MEGCVL	Seagrams Blenders Pride24X375- Select Premium Whisky	86-0344-323	197	CA	3,382.72	666,395.84
	SUB TOTAL :		500	CA		1,685,662.00
	Tax collected at source	@	1.00	%		16,856.62
Rupees SEVNTEEN LAC TWO THOUSAND FIVE HUNDRED EIGHTEEN AND PAISE SIXTY TWO ONLY					TOTAL :	1,702,518.62

Documents dispatched through :-

Transporter : M S J FLIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 3155142 eWayBill # . Lorry No / Note: AS27C6925

LR No : 7z

CST : 17070614065

Ins. Details: TATA AIG General Insurance Company Ltd Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Duplicate Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA BYRNIHAT,
TIN: 17020614065, GSTIN: 17AAACO7787K2ZR, Phone:, FSSAI Lic No: 10013076000010
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006948, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail			
Invoice Number	V1 2300451	Date :	17.05.23
Order Number	ON 2300358	Date :	17.05.23
Imp - PM No	UCW 2353	Date :	
Tr Ex - Pass	448	Date :	
Customer PO			

Customer Office	Customer Godown
UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE, 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
BSWQRWSMEGCVL	Seagrams Royal Stag 12X750ML - Blended Whisky	86-0081-723	550	CA	1,713.20	942,260.00
	SUB TOTAL :		550	CA		942,260.00
	Tax collected at source	6a	1.00	%		9,422.60

Rupees NINE LAC FIFTY ONE THOUSAND SIX HUNDRED EIGHTY TWO AND PAISE SIXTY ONLY **TOTAL :** 951,682.60

Documents dispatched through :-

Transporter: NEW INDIAN TRANSPORT
4TH FLOOR, FLAT-302,BLOCK-C UNIQUE TOWERS,APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No: 3223572 eWayBill # Lorry No / Note: NL01AF5036

LR No: 229
GST: 17020614065
Ins. Details: ICICI Lombard General Insurance Company LTD Policy No - 2002/29756347/000/0

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory ex company hand subject to sale delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any will be to the buyers account
6. Buyers are responsible for differential sales tax interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O.E.

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: , FSSAI Lic No: 10019076000040
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

18/7 @ 19/7

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	VI 230447	Date : 17.07.23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	ON 230446	Date : 15.07.23		
Imp - PM No :	UCW 2375	Date :		
Tr Ex - Pass :	446	Date :		
Customer ID :				

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWFBW5MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0075-623	550	CA	1,784.43	981,436.50
	SUB TOTAL :		550	CA		981,436.50
	Tax collected at source	@	1.00	%		9,814.37
Rupees NINE LAC NINETY ONE THOUSAND TWO HUNDRED FIFTY AND PAISE EIGHTY SIX ONLY					**TOTAL :**	991,250.87

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
4 A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No : 3223499 eWay Bill # : Lorry No / Note: ML10C6670

LR No : 193
CST : 17070614065

Ins. Details : ICICI Lombard General Insurance Company LTD Policy No - 2002/2975/3474/000

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a. if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT-Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O E

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA, RI-BHOI DISTRICT MEGHALAYA, BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: , ESSAI Lic. No: 1001907600040
Regd Office: BARIDUA, RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

18/7 @
(S) 20/7

TAX INVOICE

Invoice Detail

Invoice Number:	Y1 2300453	Date:	17.07.23
Order Number:	0N 2300454	Date:	17.07.23
Imp - PM No:	UCW 2379	Date:	
Tr Ex - Pass:	450	Date:	
Customer PO:			

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT, CRPF CAMP
RI-BHOI,
BARIDUA
Meghalaya
India 793101
TIN: 17033848058
CST: 17033848252
PAN: AAGFU6447F

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT, CRPF CAMP
RI-BHOI,
BARIDUA
Meghalaya
India 793101
TIN: 17033848058
CST: 17033848252
PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWNBW5MLGCVL	Seagrams Royal Stag 48X180ML - Blended Whisky	86-0087-723	62	CA	1,827.16	113,283.92
RSWNBW5MLGCVL	Seagrams Royal Stag 48X180ML - Blended Whisky	86-0088-723	239	CA	1,827.16	436,691.24
RSWNBW5MLGCVL	Seagrams Royal Stag 48X180ML - Blended Whisky	86-0090-723	249	CA	1,827.16	454,962.84
	SUB TOTAL :		550	CA		1,004,938.00
	Tax collected at source	@	1.00	%		10,049.38
					TOTAL :	1,014,987.38

Rupees TEN LAC FOURTEEN THOUSAND NINE HUNDRED EIGHTY SEVEN AND PAISE THIRTY EIGHT ONLY

Documents dispatched through :-

Transporter: NEW INDIAN TRANSPORT
8TH FLOOR, FLAT-802, BLOCK-C UNIQUE TOWERS, APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No: 3223787 eWayBill #:

Lorry No: Note: MU05X1267

LR No: 230
CST: 17070614065
Ins. Details: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474-00/0

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

F & D/F

INVOICE 60

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No : 'CW/2187/23-24 T Pass No. : 2187 Imp. Permit No. : VRB/155

Dated : 1-6-2023 Dated : 19-6-2023 Dated : 15-6-2023

PAN: AAQFV8580Q

Consignee : V.R BONDED WAREHOUSE, OPP.NEEPCO OFFICE, DEMSEINIONG, SHILLONG

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Antiquity Blue Ultra Premium Whisky 375 ML	120.00	5.000	4,164.00	20,820.00
2	Antiquity Blue Ultra Premium Whisky 180 ML	240.00	5.000	4,220.00	21,100.00
3	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	60.00	5.000	22,628.00	1,13,140.00
4	Jacobs Creek Classic Shiraz Cabernet 750 ML	240.00	20.000	9,587.00	1,91,740.00
5	Johnnie Walker Double Black Scotch Whisky 750 ML	30.00	5.000	13,702.00	68,510.00
6	ROYAL GREEN DELUXE BLENDED WHISKY 750 ML	600.00	50.000	1,564.00	78,200.00
7	Signature Premier Grain Whisky 750 ML	1,200.00	100.000	3,382.00	3,38,200.00
8	Signature Premier Grain Whisky 375 ML	1,200.00	50.000	3,376.00	1,68,800.00
9	Signature Premier Grain Whisky 180 ML	2,400.00	50.000	3,361.00	1,68,050.00
10	Zinzi Red Wine 750 ML	240.00	20.000	2,489.00	49,780.00
11	Zinzi Red Wine 375 ML	240.00	10.000	2,952.00	29,520.00
					12,47,860.00
	Import Pass Fee/Literage Fee/Transport Fee				53,350.00
	Advalorem				4,41,000.00
					17,42,210.00
	TCS@1%				17,423.00
					17,59,633.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)2,471.75
Less :	*Breakage Allowances By UCW*				(-)640.00
	Round Off				0.75
	Total	6,570.00	320.000		₹ 17,56,522.00

Nett invoice amount in words
(INR SEVENTEEN LAKH FIFTY SIX THOUSAND FIVE HUNDRED TWENTY TWO ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 12,47,860.00

Balance due of this invoice Rs : 5,08,662.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard India Private Limited

Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Janval Bhiwandi.,Dist. Thane,
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2358001-0, FAX: 0124-2357624

TAX INVOICE

TIN : 27550287881 | CIN: U74899DL1993PTC055062 | Central FSSAI Lic. 10013011001065
PAN : AAACS4781P | GSTIN: 27AAACS4781P1ZP

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: ZI 2300310 / 23/12/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: SJ 2300811 / 06/12/2023		
Imp-PM No / Date	: UCW/5197 / 11/12/2023		
Tr/Ex-Pass / Date	: FLR112023/7129/1469 / 22/12/2023		
Customer PO	:		
	:		
	:		
Phase II	:		
	:		

4/1/24
04/01

S No	Item Code/ Description	BE No.	HSN	Lot No.	Cases	Bottles	Price/Case (INR)	Amount (INR)
1	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	8452745	2208	L325716	700	0	14,356.16	10,049,312.00
2	PRWJACR0233 JACOB'S CREEK SHIRAZ CABERNET 12 x 75 CL	7507706	2208	L3186	250	0	9,398.92	2,349,730.00
				SUB TOTAL	950			12,399,042.00
Bulk Litres: 102600							CST Against Form "C" @ 2.00 %	247,980.84
							Tax collected at source @ .40 %	50,588.07
							TOTAL	12,697,610.91

Rupees ONE CRORE TWENTY SIX LAKH NINETY SEVEN THOUSAND SIX HUNDRED TEN AND PAISE NINETY ONE ONLY

Documents dispatched through :-

Transporter	: PCC LOGISTICS LIMITED : 14 B 7 TOP FLR D B GUPTA ROAD : DEV NAGAR : Delhi	Shipment No	: 3397706
		LR No.	: 018
		MOT	: 15C
		Driver Name	: MEHFOOZ
Lorry No./Note	: UP-21-DT-4575	Driver Mob.	: 7906900590
CST	: 27550287881C	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 15410(KG)/8550(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be.

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.
We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act,2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filling of return and the due Tax / if any, payable on the sale has been paid or shall be paid.

INVOICE 62

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/1754/23-24**	T Pass No.	: **1754**	Imp. Permit No.	: **MBW/22**
Dated	: **2-6-2023**	Dated	: **2-6-2023**	Dated	: **30-5-2023**

Consignee : **MEGHA BONDED WAREHOUSE, TURA, WEST GARO HILLS DISTRICT** PAN: **ACKPN5061C**
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 375 ML**	**120.00**	**5.000**	3,383.00	**16,915.00**
2	**Blenders Pride Select Premium Whisky 180 ML**	**240.00**	**5.000**	3,354.00	**16,770.00**
3	**Oaken Glow Premium Whisky 375 ML**	**120.00**	**5.000**	2,771.00	**13,855.00**
4	**Royal Stag Blended Whisky 750 ML**	**600.00**	**50.000**	1,713.00	**85,650.00**
5	**Royal Stag Blended Whisky 375 ML**	**7,200.00**	**300.000**	1,784.00	**5,35,200.00**
6	**Royal Stag Blended Whisky 180 ML**	**7,200.00**	**150.000**	1,827.00	**2,74,050.00**
7	**Imperial Blue Superior Grain Whisky 375 ML**	**120.00**	**5.000**	1,287.00	**6,435.00**
					9,48,875.00
	Import Pass Fee/Literage Fee/Transport Fee				**58,025.00**
	Advalorem				**6,77,750.00**
	TCS @0.01%				**169.00**
					16,84,819.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,678.88**
Less :	***Breakage Allowances By UCW***				**(-)1,040.00**
Less :	***Round Off***				**(-)0.12**
	Total	**15,600.00**	**520.000**		**₹ 16,80,100.00**

Nett invoice amount in words
(INR SIXTEEN LAKH EIGHTY THOUSAND ONE HUNDRED ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,48,875.00**

Balance due of this invoice Rs : **7,31,225.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WA... MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,

TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone:, FSSAI Lic. No. 10019076000040

Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	VI 2300261	Date : 31/05/23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	ON 2201760	Date : 31/05/23		
Imp - PM No :	UCW-1399	Date :		
Tr Ex - Pass :	258	Date :		
Customer PO :				

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0382-423	175	CA	3,354.23	586,990.25
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0381-423	125	CA	3,354.23	419,278.75
BPWPSP9MEGCVL	Seagrams Blenders Pride24X375- Select Premium Whisky	86-0344-323	250	CA	3,382.72	845,680.00
	SUB TOTAL :		550	CA		1,851,949.00
	Tax collected at source	50	1.00	%		18,519.49

Rupees EIGHTEEN LAC SEVENTY THOUSAND FOUR HUNDRED SIXTY EIGHT AND PAISE FORTY NINE ONLY **TOTAL :** 1,870,468.49

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No.: 3174789 eWayBill # . Lorry No / Note: AS26AC1046

LR No : 108

CST : 17070614065

Ins. Details: TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back F/C's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/Interest & penalty, if any, on late non submission of pre-cenbed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & OE

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone: , USSAI Lic No: 10019076000010
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03211249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Voyage Number	YC 23N258	Date : 31-05-23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number	ON 2203765	Date : 31-05-23		
Exp / PM No	UCW 1401	Date :		
No Of Pcs / Pallets	255	Date :		
Destination DO				

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
[illegible]	Seagram's Imperial Blue 48X180- Superior Grain Whisky	86-0050-523	400	CA	1,287.04	514,816.00
[illegible]	Seagram's Imperial Blue 24X375- Superior Grain Whisky	86-0041-523	150	CA	1,287.04	193,056.00
	SUB TOTAL :		550	CA		707,872.00
	Tax collected at source	@	1.00	%		7,078.72
					TOTAL :	714,950.72

Rupees SEVEN LAC FOURTEEN THOUSAND NINE HUNDRED FIFTY AND PAISE SEVENTY TWO ONLY

Documents dispatched through :-

Transporter: M/S FREIGHT CARRIERS INDIA PRIVATE LTD
4TA, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No: 2173542 eWayBill #: Lorry No / Notes: ML10C6670

LR No: Dt:

CST: 17070634065

Ins Details: TATA AIG General Insurance Company Ltd Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only

Bank transfers to be made to the designated bank account of the Company only

Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date.

Invoiced items are sold ex company factory/ex company bond subject to safe delivery

Buyers are responsible to send back FVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.

Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.

Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.

We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,

TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone:, FSSAI Lic. No. 10019076000040

Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:

Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	YI 2300235	Date : 29.05.23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI, BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	ON 2201741	Date : 27.05.23		
Imp - PM No :	UCW 1281	Date :		
Tr Ex - Pass :	232	Date :		
Customer PO :				

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSWFBW5MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0032-523	550	CA	1,784.43	981,436.50
	SUB TOTAL :		550	CA		981,436.50
	Tax collected at source	@	1.00	%		9,814.37
Rupees NINE LACNINETY ONE THOUSAND TWO HUNDRED FIFTY AND PAISE EIGHTY SIX ONLY					**TOTAL :**	991,250.87

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No. 3170083 eWayBill # : Lorry No / Note: NL01AE3393

LR No : 126

CST : 17070614065

Ins. Details : TATA AIG General Insurance Company Ltd Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN 17AAACO7787K2ZR, Phone: , LSSAU Lic No 10019076000040
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03211249069, Fax:
Email: , Website:

TAX INVOICE

01/06/23

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	YT 2300242	Date : 30-05-23	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT. CRPF CAMP RI-BHOI BARIDUA Meghalaya India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F
Order Number :	ON 2201748	Date : 30-05-23		
Imp - PM No :	UCW 1347	Date :		
Tr Ex - Pass :	238	Date :		
Customer PO :				

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
RSWNBW5MEGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0051-523	550	CA	1,827.16	1,004,938.00
	SUB TOTAL :		550	CA		1,004,938.00
	Tax collected at source	@	1.00	%		10,049.38
Rupees TEN LAC FOURTEEN THOUSAND NINE HUNDRED EIGHTY SEVEN AND PAISE THIRTY EIGHT ONLY					**TOTAL :**	1,014,987.38

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
5TH FLOOR, FLAT-502,BLOCK-C UNIQUE TOWERS,APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No. 3171672 eWayBill # Lorry No / Note: NL01AG2298

LR No 128

CST 17070614065

Ins Details TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back FVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that funds mentioned in this invoice are warranted to be of the nature and quality which it purports to be

PAGE

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT.
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone., FSSAI Lic. No. 10019076000040
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

6/6
01/6 @

TAX INVOICE

Invoice Detail				Customer Office	Customer Godown
Invoice Number	Y1 2300237	Date :	30.05.23	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number	0N 2201744	Date :	30.05.23	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Imp - PM No	UCW 1342	Date :		RI-BHOI	RI-BHOI
Tr Ex - Pass	234	Date :		BARIDUA	BARIDUA
Customer ID :				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN : 17033848058	TIN : 17033848058
				CST: 17033848252	CST: 17033848252
				PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
RSW2BW8MEGCVL	Seagrams Royal Stag 12X750ML - Blended Whisky	86-0038-523	550	CA	1,713.20	942,260.00
	SUB TOTAL :		550	CA		942,260.00
	Tax collected at source	@	1.00	%		9,422.60
Rupees NINE LAC FIFTY ONE THOUSAND SIX HUNDRED EIGHTY TWO AND PAISE SIXTY ONLY					TOTAL :	951,682.60

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No : 3171192 eWayBill # Lorry No / Note: NL01AC3698

LR No : 98

CST : 17070614065

Ins Details : TATA AIG General Insurance Company Ltd Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back FVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

INVOICE

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M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua RI-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/2706/23-24	T Pass No.	: 2706	Imp. Permit No.	: JNB/6
Dated	: 6-7-2023	Dated	: 6-7-2023	Dated	: 28-6-2023

Consignee : J.N BONDED WAREHOUSE, THADMUTHLONG 'C' PHRAMER, JOWAI WEST JAINTIA HILLS DISTRICT PAN: AZJPM9058N

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Asia 72 Extra Strong Lager Beer 650 ML	1,200.00	100.000	606.00	60,600.00
2	Blenders Pride Select Premium Whisky 750 ML	120.00	10.000	3,383.00	33,830.00
3	Breezer Premium Exotic Jamaican Passion 275 ML	240.00	10.000	910.00	9,100.00
4	Breezer Premium Tangy Cranberry 275 ML	240.00	10.000	910.00	9,100.00
5	Breezer Premium Tasty Bluberry 275 ML	240.00	10.000	910.00	9,100.00
6	Breezer Premium Zesty Orange 275 ML	240.00	10.000	910.00	9,100.00
7	Budweiser Premium King of Beer 650 ML	240.00	20.000	735.00	14,700.00
8	Kingfisher Strong Super Premium Beer 650 ML	1,800.00	150.000	605.00	90,750.00
9	Kingfisher Strong Super Premium Beer 500 ML	240.00	10.000	1,014.00	10,140.00
10	Officer Choice Blue Pure Grain Whisky 750 ML	120.00	10.000	1,287.00	12,870.00
11	Officer Choice Blue Pure Grain Whisky 375 ML	240.00	10.000	1,287.00	12,870.00
12	Officer Choice Blue Pure Grain Whisky 180 ML	2,880.00	60.000	1,287.00	77,220.00
13	Officer's Choice Prestige Whisky 750 ML	120.00	10.000	917.00	9,170.00
14	Officer's Choice Prestige Whisky 180 ML	480.00	10.000	917.00	9,170.00
15	Royal Stag Blended Whisky 750 ML	240.00	20.000	1,713.00	34,260.00
16	Royal Stag Blended Whisky 375 ML	480.00	20.000	1,784.00	35,680.00
17	Royal Stag Blended Whisky 180 ML	960.00	20.000	1,827.00	36,540.00
					4,74,200.00
	Import Pass Fee/Literage Fee/Transport Fee				**45,050.00**
	Advalorem				**2,60,696.60**
					7,79,946.60
	TCS@1%				**7,799.46**
					7,87,746.06
Less :	*Transit Breakage Allowance @ 0.50%*				**(-)1,528.73**
Less :	*Breakage Allowances By UCW*				**(-)660.00**
	Round Off				**0.67**
	Total	10,080.00	490.000		₹ 7,85,558.00

Nett invoice amount in words
(INR SEVEN LAKH EIGHTY FIVE THOUSAND FIVE HUNDRED FIFTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 4,74,200.00

Balance due of this invoice Rs : 3,11,358.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE * MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

Original Copy

01/66 @ 2/6/23

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone:, FSSAI Lic. No. 10019076000040
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213249069, Fax:
Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number :	Y1 2300235	Date : 29 05 23	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number :	0N 2201341	Date : 27 05 23	9TH MILE BARIDUA, OPPT . CRPF CAMP	9TH MILE BARIDUA, OPPT . CRPF CAMP
Imp - PM No :	UCW 1281	Date :	RI-BHOI,	RI-BHOI,
Tr Ex - Pass	232	Date :	BARIDUA	BARIDUA
Customer PO			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN : 17033848058	TIN : 17033848058
			CST: 17033848252	CST: 17033848252
			PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
BSWPBW5MEGCVL	Seagrams Royal Stag 24X375ML- Blended Whisky	86-0032-523	550	CA	1,784.43	981,436.50
	SUB TOTAL :		550	CA		981,436.50
	Tax collected at source	@	1.00	%		9,814.37
Rupees NINE LAC NINETY ONE THOUSAND TWO HUNDRED FIFTY AND PAISE EIGHTY SIX ONLY					TOTAL :	991,250.87

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No : 3170083 eWayBill # Lorry No / Note: NL01AE3393

F.R. No : 126
CST : 17070614065
Inv. Details : TATA AIG General Insurance Company Ltd Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged @ 18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,

TIN: 17070614065, GSTIN 17AAACO7787K2ZR, Phone., ESSAI Lic No 1001907600040

Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101

PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03211249069, Fax:

Email: , Website:

TAX INVOICE

01/06/23

Invoice Detail				Customer Office	Customer Godown
Invoice Number :	VI 2300242	Date :	30.05.23	UMPOHLIEW CENTRAL WAREHOUSE	UMPOHLIEW CENTRAL WAREHOUSE
Order Number :	0N 2201748	Date :	30.05.23	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Imp - PM No :	UCW 1347	Date :		RI-BHOI	RI-BHOI
Tr Ex - Pass :	238	Date :		BARIDUA	BARIDUA
Customer PO :				Meghalaya	Meghalaya
				India 793101	India 793101
				TIN : 17033848058	TIN : 17033848058
				CST: 17033848252	CST: 17033848252
				PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
RSW NW5MFGCVL	Seagrams Royal Stag 48X180ML- Blended Whisky	86-0051-523	550	CA	1,827.16	1,004,938.00
	SUB TOTAL :		550	CA		1,004,938.00
	Tax collected at source	@	1.00	%		10,049.38
Rupees TEN LAC FOURTEEN THOUSAND NINE HUNDRED EIGHTY SEVEN AND PAISE THIRTY EIGHT ONLY					TOTAL :	1,014,987.38

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
KHANAPARA GUWAHATI
Assam

Shipment No. 3171672 eWayBill # Lorry No / Note: NL01AG2298

LR No. 128

CST 17070614065

Ins. Details : TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT-Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O.E.

Original Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN: 17AAACO7787K2ZR, Phone , LSSM Lic No. 1001907600000 10
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511ML2002PTC006938, Phone: 03213219060, Fax:
Email: , Website:

6/6
01/6 @

TAX INVOICE

Invoice Detail			
Invoice No/Ref	NL2300237	Date :	30.05.23
D/C No/Order	ON_2261744	Date :	30.05.23
Imp / PMS No	UCW 1342	Date :	
D/C No / Pass	274	Date :	
Vehicle No			

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP

RI-BHOI
BARIDUA
Meghalaya
India 793101

TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT. CRPF CAMP

RI-BHOI
BARIDUA
Meghalaya
India 793101

TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F

Description	Batch	Quantity	UOM	Price Unit (Rs)	Amount (Rs)
[illegible] Royal Stag 12X750ML - Blended Whisky	86-0038-523	550	CA	1,713.20	942,260.00
SUB TOTAL :		550	CA		942,260.00
	Tax collected at source @	1.00	%		9,422.60
[illegible] NINE LAKH FIFTY ONE THOUSAND SIX HUNDRED EIGHTY TWO AND PAISE SIXTY ONLY				TOTAL :	951,682.60

Documents dispatched through :-

M/S TELEGATE CARRIERS INDIA PRIVATE LTD
47/1, ALABIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

Weight(kg)
[illegible] eWayBill # Lorry No / Note: NL01AC3698

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

[illegible]
[illegible]
[illegible] TATA AIG General Insurance Company Ltd Policy No - 0865097108

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax/CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

Duplicate Copy

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
TIN: 17070614065, GSTIN 17AAACO7787K2ZR, Phone:, ESSAT Lic. No. 10019076000010
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
PAN: AAACO7787K, CIN: U15511MH2002PTC006938, Phone: 03213249069, Fax:
, Email: , Website:

TAX INVOICE

Invoice Detail			Customer Office	Customer Godown
Invoice Number	VI 2300002	Date : 10.04.23	UMPOH R.W.C.ENTRAL WAREHOUSE	UMPOH R.W.C.ENTRAL WAREHOUSE
Order Number	ON 2201498	Date : 07.04.23	9TH MILE BARIDUA, OPPT. CRPF CAMP	9TH MILE BARIDUA, OPPT. CRPF CAMP
Imp - PM No	UCW 7906	Date	RI-BHOI	RI-BHOI,
Tr Ex - Pass .	0002	Date .	BARIDUA	BARIDUA
Customer PO			Meghalaya	Meghalaya
			India 793101	India 793101
			TIN : 17033848058	TIN : 17033849058
			CST: 17033848252	CST: 17033848252
			PAN: AAGFU6447F	PAN: AAGFU6447F

Item Code	Description	Batch	Quantity	UOM	Price/Unit (Rs)	Amount (Rs)
BPWNSP9MEGCVL	Seagrams Blenders Pride48X180- Select Premium Whisky	86-0336-323	400	CA	3,354.23	1,341,692.00
BPWQSP9MEGCVL	Seagrams Blenders Pride12X750- Select Premium Whisky	86-0297-223	100	CA	3,382.72	338,272.00
	SUB TOTAL :		500	CA		1,679,964.00
	Tax collected at source	@	1.00	%		16,799.64
	TOTAL :					1,696,763.64

Rupees SIXTEEN LAC NINETY SIX THOUSAND SEVEN HUNDRED SIXTY THREE AND PAISE SIXTY FOUR ONLY

Documents dispatched through :-

Transporter M S FREIGHT CARRIERS INDIA PRIVATE LTD
47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073

West Bengal

Shipment No 3110663 eWayBill # Lorry No / Note: ML10C6739

LR No 0001

C.S.T. 17070614065

Ins. Details TATA AIG General Insurance Company Ltd. Policy No - 0865097108

For Oaken Gold Bottling Pvt. Ltd.

Authorised Signatory

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
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6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late non submission of prescribed forms as per rules prescribed under relevant State VAT Sales Tax CST Act
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

E & O.E

INVOICE

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M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/3316/23-24	T Pass No.	: 3316	Imp. Permit No.	: VWB/131
Dated	: 31-7-2023	Dated	: 31-7-2023	Dated	: 26-7-2023

Consignee : **V W BONDED WAREHOUSE, LOWER LACHUMIERE** PAN: **AAIPW0354M**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Amrut Amalgam Malt Whisky 750 ML	12.00	1.000	19,219.00	19,219.00
2	Amrut Amalgam Peated Malt Whisky 750 ML	12.00	1.000	20,479.00	20,479.00
3	Bacardi Carta Blanca Deluxe Superipr White Rum 750 ML	60.00	5.000	3,016.00	15,080.00
4	Bacardi Carta Blanca Deluxe Superior White Rum 375 ML	240.00	10.000	3,020.00	30,200.00
5	Bacardi Carta Blanca Deluxe Superior White Rum 180 ML	480.00	10.000	3,181.00	31,810.00
6	Blenders Pride Select Premium Whisky 750 ML	600.00	50.000	3,383.00	1,69,150.00
7	Blenders Pride Select Premium Whisky 375 ML	1,200.00	50.000	3,383.00	1,69,150.00
8	Blenders Pride Select Premium Whisky 180 ML	2,400.00	50.000	3,354.00	1,67,700.00
9	Dewars White Label Blended Scotch Whisky 375 ML	72.00	3.000	9,082.00	27,246.00
10	Morpheus XO Blended Premium Brandy 375 ML	120.00	5.000	2,926.00	14,630.00
11	Smirnoff Triple Disrilled Vodka 180 ML	480.00	10.000	3,466.00	34,660.00
12	Greater Than London Dry Gin 750 ML	120.00	10.000	3,545.00	35,450.00
					7,34,774.00
	Import Pass Fee/Literage Fee/Transport Fee				**31,625.00**
	Advalorem				**3,35,981.08**
					11,02,380.08
	TCS@1%				**11,024.00**
					11,13,404.08
Less :	*Transit Breakage Allowance @ 0.50%*				**(-)1,838.03**
Less :	*Breakage Allowances By UCW*				**(-)410.00**
Less :	*Round Off*				**(-)0.05**
	Total	**5,796.00**	**205.000**		**₹ 11,11,156.00**

Nett invoice amount in words
(INR ELEVEN LAKH ELEVEN THOUSAND ONE HUNDRED FIFTY SIX ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **7,34,774.00**

Balance due of this invoice Rs : **3,76,382.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email. , Website.
Phone: 03213249009, FAX:

28/8/23
26/8

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K
CIN : U15511ML2002PTC000938
GSTIN: 17AAACO7787K2ZR
FSSAI Lic. No 10019076000040

Invoice Detail		Customer Office	Customer Godown
Invoice No /Date	: YT 2300651 / 25/08/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No / Date	: ON 2300253 / 24/08/2023		
Imp-PM No / Date	: UCW/2957 /		
Tr/Ex-Pass / Date	: 644 /		
Customer PO	:		
	:		
	:		
Phase II	:		
	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP3MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0098-823	22083099	480	10	CA	3,354.23	33,542.30
2	BPWPSP3MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0127-823	22083099	1200	50	CA	3,382.72	169,136.00
3	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0062-623	22083099	120	10	CA	3,382.72	33,827.20
4	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0124-823	2208	3840	80	CA	1,827.16	146,172.80
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0135-823	2208	7200	300	CA	1,784.43	535,329.00
6	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0112-723	22083099	1200	100	CA	1,713.20	171,320.00
				SUB TOTAL	550	CA		1,089,327.30
							Tax collected at source @ .40 %	4,357.30
							TOTAL	1,093,684.60

Rupees TEN LAKH NINETY THREE THOUSAND SIX HUNDRED EIGHTY FOUR AND PAISE SIXTY ONLY

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3262991
		LR No.	: 323
		MOT	: 09C
		Driver Name	:
Lorry No./Note	: NL01AF3952	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297503474/00/0	Weight/Vol	: 8676.4(KG)/4917.6(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms ... prescribed under relevant State VAT/Sales Tax/CST Act.

For Oaken Gold Bottling Pvt. Ltd.

OAKEN GOLD BOTTLING PVT

INVOICE 75

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/3392/23-24** T Pass No. : **3392** Imp. Permit No. : **MBW/37**
Dated : **3-8-2023** Dated : **3-8-2023** Dated : **31-7-2023**

Consignee : **MEGHA BONDED WAREHOUSE, TURA, WEST GARO HILLS DISTRICT** PAN: **ACKPN5061C**
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 750 ML**	**120.00**	**10.000**	3,383.00	**33,830.00**
2	**Blenders Pride Select Premium Whisky 375 ML**	**240.00**	**10.000**	3,383.00	**33,830.00**
3	**Royal Stag Blended Whisky 375 ML**	**8,400.00**	**350.000**	1,784.00	**6,24,400.00**
4	**Royal Stag Blended Whisky 180 ML**	**7,200.00**	**150.000**	1,827.00	**2,74,050.00**
					9,66,110.00
	Import Pass Fee/Literage Fee/Transport Fee				**57,200.00**
	Advalorem				**6,82,400.00**
	TCS @0.01%				**171.00**
					17,05,881.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,698.00**
Less :	***Breakage Allowances By UCW***				**(-)1,040.00**
	Round Off				**1.00**
	Total	**15,960.00**	**520.000**		**₹ 17,01,144.00**

Nett invoice amount in words
(INR SEVENTEEN LAKH ONE THOUSAND ONE HUNDRED FORTY FOUR ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,66,110.00**

Balance due of this invoice Rs : **7,35,034.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE ★ MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249009, FAX:

26/8/23
26/8

TAX INVOICE

TIN : 17070614065 CIN: U15511ML2002PTC006936 FSSAI Lic. No. 10019076000040
PAN : AAACO7787K GSTIN: 17AAACO7787K2ZR

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: Y1 2300651 / 25/08/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: ON 2300253 / 24/08/2023		
Imp-PM No / Date	: UCW/2957 /		
Tr/Ex-Pass / Date	: 644 /		
Customer PO	:		
Phase II	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP3MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0098-823	22083099	480	10	CA	3,354.23	33,542.30
2	BPWPSP3MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0127-823	22083099	1200	50	CA	3,382.72	169,136.00
3	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0062-623	22083099	120	10	CA	3,382.72	33,827.20
4	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0124-823	2208	3840	80	CA	1,827.16	146,172.80
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0135-823	2208	7200	300	CA	1,784.43	535,329.00
6	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0112-723	22083099	1200	100	CA	1,713.20	171,320.00
				SUB TOTAL	550	CA		1,089,327.30
							Tax collected at source @ .40 %	4,357.30
							TOTAL	1,093,684.60

Rupees TEN LAKH NINETY THREE THOUSAND SIX HUNDRED EIGHTY FOUR AND PAISE SIXTY ONLY

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3262991
		LR No.	: 323
		MOT	: 09C
		Driver Name	:
Lorry No./Note	: NL01AF3952	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 8676.4(KG)/4917.6(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms under rules prescribed under relevant State VAT/Sales Tax/CST Act.

For Oaken Gold Bottling Pvt. Ltd.

OAKEN GOLD BOTTLING PVT

INVOICE

77

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/4805/23-24	T Pass No.	: 4805	Imp. Permit No.	: VB/358
Dated	: 29-9-2023	Dated	: 29-9-2023	Dated	: 27-9-2023

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT

PAN: AAEFV8665N

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	8 PM Premium Black Whisky 375 ML	360.00	15.000	1,784.00	26,760.00
2	8 PM Premium Black Whisky 180 ML	720.00	15.000	1,827.00	27,405.00
3	Antiquity Blue Ultra Premium Whisky 375 ML	120.00	5.000	4,164.00	20,820.00
4	Bacardi Carta Blanca Deluxe Superipr White Rum 750 ML	120.00	10.000	3,016.00	30,160.00
5	Bacardi Carta Blanca Deluxe Superior White Rum 375 ML	240.00	10.000	3,020.00	30,200.00
6	Bacardi Limon Classic Original Rum 375 ML	240.00	10.000	3,229.00	32,290.00
7	Bacardi Limon Classic Original Rum 180 ML	960.00	20.000	3,229.00	64,580.00
8	Blenders Pride Select Premium Whisky 180 ML	2,400.00	50.000	3,354.00	1,67,700.00
9	Magic Moment Remix Chocolate Vodka 375 ML	480.00	20.000	1,817.00	36,340.00
10	Magic Moment Remix Chocolate Vodka 180 ML	1,440.00	30.000	2,102.00	63,060.00
11	Old Monk Very Old Vatted XXX Rum 750 ML	900.00	75.000	1,220.00	91,500.00
12	Old Monk Very Old Vatted XXX Rum 375 ML	1,800.00	75.000	1,220.00	91,500.00
13	Royal Challenge American Pride Gold Blended Whiky 750 ML	120.00	10.000	3,587.00	35,870.00
14	Royal Challange Finest Premium Whisky 375 ML	720.00	30.000	1,784.00	53,520.00
15	Royal Challange Finest Premium Whisky 180 ML	1,680.00	35.000	1,824.00	63,840.00
					8,35,545.00
	Import Pass Fee/Literage Fee/Transport Fee				63,250.00
	Advalorem				5,27,450.00
					14,26,245.00
	TCS@1%				14,263.00
					14,40,508.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)2,953.50
Less :	*Breakage Allowances By UCW*				(-)820.00
Less :	*Round Off*				(-)0.50
	Total	12,300.00	410.000		₹ 14,36,734.00

Nett invoice amount in words
(INR FOURTEEN LAKH THIRTY SIX THOUSAND SEVEN HUNDRED THIRTY FOUR ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 8,35,545.00

Balance due of this invoice Rs : 6,01,189.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAR... MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

(8) 7/9

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR
FSSAI Lic. No. 10019076000040

Invoice Detail

Invoice No./Date : Y1 2300694 / 31/08/2023
Order No. / Date : 0N 2300295 / 30/08/2023
Imp-PM No / Date : UCW/3148 /
Tr/Ex-Pass / Date : 687 /
Customer PO :
Phase II :

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0131-823	22083099	3360	70	CA	3,354.23	234,796.10
2	BPWPSP3MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0130-823	22083099	2400	100	CA	3,382.72	338,272.00
3	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0064-623	22083099	1080	90	CA	3,382.72	304,444.80
4	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0094-723	22083099	120	10	CA	3,382.72	33,827.20
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0138-823	2208	504	21	CA	1,784.43	37,473.03
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0137-823	2208	6216	.259	CA	1,784.43	462,167.37
				SUB TOTAL	550	CA		1,410,980.50
							Tax collected at source @ .40 %	5,643.92
							TOTAL	1,416,624.42

Rupees FOURTEEN LAKH SIXTEEN THOUSAND SIX HUNDRED TWENTY FOUR AND PAISE FORTY TWO ONLY

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073
:
: West Bengal
Lorry No./Note : AS01AA2721
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3269792
LR No. : 308
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8644.4(KG)/4924.8(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the [illegible]

For Oaken Gold Bottling Pvt. Ltd.

INVOICE 79

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/4544/23-24	T Pass No.	: 4544	Imp. Permit No.	: SRSB/255
Dated	: 22-9-2023	Dated	: 22-9-2023	Dated	: 18-8-2023

Consignee : SRS BONDED WAREHOUSE, 8TH MILE BARIDUA,, RI-BHOI DISTRICT PAN: ANWPS8292F

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	AMRUT FUSION SINGLE MALT WHISKY 750 ML	60.00	5.000	23,180.00	1,15,900.00
2	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	24.00	2.000	23,963.00	47,926.00
3	Jacobs Creek Classic Shiraz Cabernet 750 ML	60.00	5.000	9,587.00	47,935.00
4	Ma Quintosh Silver Edition Whisky 750 ML	180.00	15.000	4,910.00	73,650.00
					2,85,411.00
	Import Pass Fee/Literage Fee/Transport Fee				7,425.00
	Advalorem				53,525.80
					3,46,361.80
	TCS@1%				3,464.00
					3,49,825.80
Less :	*Transit Breakage Allowance @ 0.50%*				(-)304.75
Less :	*Breakage Allowances By UCW*				(-)54.00
	Round Off				0.95
	Total	324.00	27.000		₹ 3,49,468.00

Nett invoice amount in words
(INR THREE LAKH FORTY NINE THOUSAND FOUR HUNDRED SIXTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 2,85,411.00

Balance due of this invoice Rs : 64,057.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard

Pernod Ricard India Private Limited

Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Jawal Bhiwandi,,Dist. Thane.
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2360001-8, FAX: 0124-2357624

TAX INVOICE

TIN : 27550287881 CIN: U74899DL1993PTC055062 Central FSSAI Lic. 10013011001065
PAN : AAACS4781P GSTIN: 27AAACS4781P1ZP

Invoice Detail

Invoice No./Date : ZI 2300106 / 30/01/2024
Order No. / Date : SJ 2300812 / 06/12/2023
Imp-PM No / Date : UCW/5995 / 15/01/2024
Tr/Ex-Pass / Date : ELR112024/487/1589 / 29/01/2024
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	BE No.	HSN	Lot No.	Cases	Bottles	Price/Case (INR)	Amount (INR)
1	CBLCR158002 CHIVAS REGAL 15 YO 6 X 75 CL 6 x 75 CL	6704661	2208	LKXT3504	100	0	19,371.01	1,937,101.00
2	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	7488460	2208	L319316	50	0	14,356.16	717,808.00
3	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	8692399	2208	L204915	448	0	14,356.16	6,431,559.68
4	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	8692399	2208	L207516	102	0	14,356.16	1,464,328.32
5	MK4MK471130 MONKEY 47 SCHWARZWALD DRY GIN, DI 47%,-6x50 CL	9271577	2208	L127	25	0	16,403.30	410,082.50
6	PRWJACR0230 JACOB'S CREEK CHARDONNAY 12 x 75 CL	7507706	2208	L3185	100	0	9,398.92	939,892.00
7	PRWJACR0233 JACOB'S CREEK SHIRAZ CABERNET 12 x 75 CL	7859904	2208	L3236	25	0	9,398.92	234,973.00
8	TACABSS0601 ABSOLUT VODKA NRC 12 x 75 CL	7871874	2208	L2023071 1E	20	0	10,902.56	218,051.20
9	TACABSS0601 ABSOLUT VODKA NRC 12 x 75 CL	7871874	2208	L2023082 2E	130	0	10,902.56	1,417,332.80
Bulk Litres: 97650				SUB TOTAL	1,000			13,771,128.50
							CST Against Form "C" @ 2.00 %	275,422.57
							Tax collected at source @ .40 %	56,186.18

Documents dispatched through :-

Transporter : PCC LOGISTICS LIMITED
: 14 B 7 TOP FLR D B GUPTA ROAD
: DEV NAGAR
: Delhi
Lorry No./Note : UP-21-DT-5727
CST : 27550287881C
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No: 2002/2375634740000

Shipment No : 3433985
: No. : 037
MDT : 21C
Driver Name : CHAND BABU
Driver Mob. : 7983942290
eWayBill # : NA
Weight/Vol : 15675(KG)/8400(LT)

BORDER CHECK POST

Terms & Condition

1. Payments against Invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if Invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this Invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.
I/We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act,2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filling of return and the due Tax / If any, payable on the sale has been paid or shall be paid.
I/We hereby declare that the sale evidence by this invoice is in regard to the goods that have been taxed, at the first point of sale in the State after MRP is made applicable, as per formula given in column (4) of entry at Serial No.1 of Schedule I of the Government Notification, Finance Department, No. VAT. 1511/C.R.57/Taxation-1, dated 30th April 2011, Issued under the Maharashtra Value Added Tax Act, 2002.
E & O.E

30/01/24 14:04 PM R5642IN1

INVOICE 81

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/4317/23-24	T Pass No.	: 4317	Imp. Permit No.	: WB/40
Dated	: 15-9-2023	Dated	: 15-9-2023	Dated	: 9-8-2023

Consignee : WESTERN BONDED WAREHOUSE, MAWROK PORSOHSAT, NONGSTOIN PAN: ACTPL7454J

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Blenders Pride Select Premium Whisky 375 ML	120.00	5.000	3,383.00	16,915.00
2	Blenders Pride Select Premium Whisky 180 ML	480.00	10.000	3,354.00	33,540.00
3	Oaken Glow Premium Whisky 180 ML	240.00	5.000	2,779.00	13,895.00
4	Royal Stag Blended Whisky 750 ML	960.00	80.000	1,713.00	1,37,040.00
5	Royal Stag Blended Whisky 375 ML	4,800.00	200.000	1,784.00	3,56,800.00
6	Royal Stag Blended Whisky 180 ML	12,000.00	250.000	1,827.00	4,56,750.00
					10,14,940.00
	Import Pass Fee/Literage Fee/Transport Fee				61,325.00
	Advalorem				7,19,800.00
	TCS @0.01%				180.00
					17,96,245.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)3,905.63
Less :	*Breakage Allowances By UCW*				(-)1,100.00
	Round Off				0.63
	Total	18,600.00	550.000		₹ 17,91,240.00

Nett invoice amount in words
(INR SEVENTEEN LAKH NINETY ONE THOUSAND TWO HUNDRED FORTY ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 10,14,940.00

Balance due of this invoice Rs : 7,76,300.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

04/9/23
04/9/23

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: Y1 2300703 / 31/08/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: 0N 2300308 / 31/08/2023		
Imp-PM No / Date	: UCW/3173 /		
Tr/Ex-Pass / Date	: 696 /		
Customer PO	:		
Phase II	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0138-823	2208	12000	250	CA	1,827.16	456,790.00
2	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0136-823	2208	4800	200	CA	1,784.43	356,886.00
3	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0143-823	22083099	540	45	CA	1,713.20	77,094.00
4	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0143-823	22083099	660	55	CA	1,713.20	94,226.00
				SUB TOTAL	550	CA		984,996.00
							Tax collected at source @ .40 %	3,939.97
							TOTAL	988,935.97

Rupees NINE LAKH EIGHTY EIGHT THOUSAND NINE HUNDRED THIRTY FIVE AND PAISE NINETY SEVEN ONLY

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3271372
		LR No.	: 345
		MOT	: 09C
Lorry No./Note	: NL01AE3392	Driver Name	:
CST	: 17070614065	Driver Mob.	:
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	eWayBill #	: NA
		Weight/Vol	: 8859.5(KG)/4860(LT)

Terms & Condition

1. Payments against Invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax as per rules prescribed u...

For Oaken Gold Bottling Pvt. Ltd.

OAKEN GOLD BOTTLING PVT. LTD.

(8) 7/9

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2300694 / 31/08/2023
Order No. / Date : 0N 2300295 / 30/08/2023
Imp-PM No / Date : UCW/3148 /
Tr/Ex-Pass / Date : 687 /
Customer PO :
Phase II :

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0131-823	22083099	3360	70	CA	3,354.23	234,796.10
2	BPWPSP3MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0130-823	22083099	2400	100	CA	3,382.72	338,272.00
3	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0064-623	22083099	1080	90	CA	3,382.72	304,444.80
4	BPWQSP3MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0094-723	22083099	120	10	CA	3,382.72	33,827.20
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0138-823	2208	504	21	CA	1,784.43	37,473.03
5	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0137-823	2208	6216	259	CA	1,784.43	462,167.37
				SUB TOTAL	550	CA		1,410,980.50
							Tax collected at source @ .40 %	5,643.92
							TOTAL	1,416,624.42

Rupees FOURTEEN LAKH SIXTEEN THOUSAND SIX HUNDRED TWENTY FOUR AND PAISE FORTY TWO ONLY

9436104184

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073
:
: West Bengal
Lorry No./Note : AS01AA2721
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3269792
LR No. : 308
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8644.4(KG)/4924.8(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the ...

For Oaken Gold Bottling Pvt. Ltd.

OAKEN GOLD BOTTLING P

...ated Invoice

INVOICE **84**

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/4974/23-24**	T Pass No.	: **4974**	Imp. Permit No.	: **VB/290**
Dated	: **6-10-2023**	Dated	: **6-10-2023**	Dated	: **29-8-2023**

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT — PAN: **AAEFV8665N**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Royal Stag Blended Whisky 750 ML**	1,200.00	100.000	1,713.00	**1,71,300.00**
2	**Royal Stag Blended Whisky 375 ML**	4,320.00	180.000	1,784.00	**3,21,120.00**
3	**Royal Stag Blended Whisky 180 ML**	11,520.00	240.000	1,827.00	**4,38,480.00**
					9,30,900.00
	Import Pass Fee/Literage Fee/Transport Fee				**57,200.00**
	Advalorem				**6,76,000.00**
					16,64,100.00
	TCS@1%				**16,641.00**
					16,80,741.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,666.00**
Less :	***Breakage Allowances By UCW***				**(-)1,040.00**
	Round Off				**1.00**
	Total	**17,040.00**	**520.000**		**₹ 16,76,036.00**

Nett invoice amount in words
(INR SIXTEEN LAKH SEVENTY SIX THOUSAND THIRTY SIX ONLY)

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,30,900.00**

Balance due of this invoice Rs : **7,45,136.00**

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

(5)

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC000930
GSTIN: 17AAACO7787K2ZR
FSSAI Lic. No. 10019076000040

Invoice Detail	Customer Office	Customer Godown
Invoice No./Date : Y1 2300999 / 21/10/2023 Order No. / Date : 0N 2300634 / 20/10/2023 Imp-PM No / Date : UCW/4161 / Tr/Ex-Pass / Date : 986 / Customer PO : : : Phase II :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0197-1023	2208	14400	300	CA	1,827.16	548,148.00
2	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0184-1023	2208	1008	42	CA	1,784.43	74,946.06
3	RSWFBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0199-1023	2208	2592	108	CA	1,784.43	192,718.44
4	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0195-1023	22083099	1200	100	CA	1,713.20	171,320.00
				SUB TOTAL	550	CA		987,132.50
							Tax collected at source @ .40 %	3,948.52
							TOTAL	991,081.02

Rupees NINE LAKH NINETY ONE THOUSAND EIGHTY ONE AND PAISE TWO ONLY

25/10

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD
: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073
:
: West Bengal
Lorry No./Note : NL01AC3152
CST : 17070614065
Ins Detail :

Shipment No : 3323431
LR No. : 445
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8923.5(KG)/4842(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential duty

For Oaken Gold Bottling Pvt. Ltd.

R. DAS

INVOIC86

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/5633/23-24** T Pass No. : **5633** Imp. Permit No. : **HDB/52**
Dated : **1-11-2023** Dated : **1-11-2023** Dated : **30-10-2023**

Consignee : HD BONDED WAREHOUSE, SHMIA,LYSKOR,AMLAREM, CIVIL SUB-DIVISION, WEST JAINTIA HILLS PAN: **CHAPD3502P**
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Budweiser Magnum Beer 650 ML	120.00	10.000	785.00	7,850.00
2	Budweiser Magnum Beer 500 ML	240.00	10.000	1,359.00	13,590.00
3	Budweiser Premium King of Beer 650 ML	120.00	10.000	735.00	7,350.00
4	Imperial Blue Superior Grain Whisky 750 ML	120.00	10.000	1,277.00	12,770.00
5	Imperial Blue Superior Grain Whisky 375 ML	240.00	10.000	1,287.00	12,870.00
6	Imperial Blue Superior Grain Whisky 180 ML	1,440.00	30.000	1,287.00	38,610.00
7	Kingfisher Strong Super Premium Beer 650 ML	2,760.00	230.000	605.00	1,39,150.00
8	Kingfisher Strong Super Premium Beer 500 ML	720.00	30.000	1,014.00	30,420.00
9	Officer Choice Blue Pure Grain Whisky 750 ML	240.00	20.000	1,287.00	25,740.00
10	Officer Choice Blue Pure Grain Whisky 375 ML	240.00	10.000	1,287.00	12,870.00
11	Officer Choice Blue Pure Grain Whisky 180 ML	2,400.00	50.000	1,287.00	64,350.00
12	Officer's Choice Prestige Whisky 750 ML	120.00	10.000	917.00	9,170.00
13	Officer's Choice Prestige Whisky 180 ML	480.00	10.000	917.00	9,170.00
14	Royal Stag Blended Whisky 750 ML	600.00	50.000	1,713.00	85,650.00
15	Royal Stag Blended Whisky 375 ML	240.00	10.000	1,784.00	17,840.00
16	Royal Stag Blended Whisky 180 ML	2,400.00	50.000	1,827.00	91,350.00
					5,78,750.00
	Import Pass Fee/Literage Fee/Transport Fee				**50,450.00**
	Advalorem				**4,31,410.10**
	TCS @0.01%				**107.00**
					10,60,717.10
Less :	*Transit Breakage Allowance @ 0.50%*				**(-)2,409.30**
Less :	*Breakage Allowances By UCW*				**(-)810.00**
	Round Off				**0.20**
	Total	12,480.00	550.000		₹ 10,57,498.00

Nett invoice amount in words
(INR TEN LAKH FIFTY SEVEN THOUSAND FOUR HUNDRED NINETY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **5,78,750.00**

Balance due of this invoice Rs : **4,78,748.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006936
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2301219 / 30/11/2023
Order No. / Date : ON 2300879 / 29/11/2023
Imp-PM No / Date : UCW/4999 /
Tr/Ex-Pass / Date : 1202 /
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0242-1123	2208	12000	250	CA	1,847.00	461,750.00
2	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0244-1123	2208	7200	300	CA	1,844.00	553,200.00
				SUB TOTAL	550	CA		1,014,950.00
							Tax collected at source @ .40 %	4,059.80
							TOTAL	1,019,009.80

Rupees TEN LAKH NINETEEN THOUSAND NINE AND PAISE EIGHTY ONLY

(3) 5/12

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : NL01AF7916
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3368834
LR No. : 577
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8927.5(KG)/4860(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty if any will be to the buyers account.

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2301212 / 30/11/2023
Order No. / Date : 0N 2300851 / 28/11/2023
Imp-PM No / Date : UCW/4960 /
Tr/Ex-Pass / Date : 1195 /
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0244-1123	2208	720	30	CA	1,844.00	55,320.00
2	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0249-1123	22083099	1344	112	CA	1,758.00	196,896.00
3	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0245-1123	22083099	828	69	CA	1,758.00	121,302.00
4	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0247-1123	22083099	4068	339	CA	1,758.00	595,962.00
				SUB TOTAL	550	CA		969,480.00
							Tax collected at source @ .40 %	3,877.92
							TOTAL	973,357.92

Rupees NINE LAKH SEVENTY THREE THOUSAND THREE HUNDRED FIFTY SEVEN AND PAISE NINETY TWO ONLY

(S) 5/12

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : NL01AF3951
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3368470
LR No. : 573
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8253.9(KG)/4950(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVOL [illegible]

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: Y1 2301174 / 28/11/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: ON 2300830 / 28/11/2023		
Imp-PM No / Date	: UCW/4869 /		
Tr/Ex-Pass / Date	: 1162 /		
Customer PO	:		
Phase II	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	IBWN012MEGCVL Seagrams Imperial Blue 48X180- Superior Grain Whisky	86-0231-1123	22083099	7200	150	CA	1,287.00	193,050.00
2	IBWP012MEGCVL Seagrams Imperial Blue 24X375- Superior Grain Whisky	86-0243-1123	22083099	9600	400	CA	1,287.00	514,800.00
				SUB TOTAL	550	CA		707,850.00
							Tax collected at source @ .40 %	2,831.40
							TOTAL	710,681.40

Rupees SEVEN LAKH TEN THOUSAND SIX HUNDRED EIGHTY ONE AND PAISE FORTY ONLY

(9) 1/12

Documents dispatched through :-

Transporter	: M S FREIGHT CARRIERS INDIA PRIVATE LTD	Shipment No	: 3364656
	: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073	LR No.	: 531
	:	MOT	: 09C
	: West Bengal	Driver Name	:
Lorry No./Note	: AS01AA2721	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 8283(KG)/4896(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2301178 / 28/11/2023
Order No. / Date : ON 2300831 / 28/11/2023
Imp-PM No / Date : UCW/4870 /
Tr/Ex-Pass / Date : 1165 /
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	IBWP012MEGCVL Seagrams Imperial Blue 24X375- Superior Grain Whisky	86-0243-1123	22083099	9600	400	CA	1,287.00	514,800.00
2	IBWQ049MEGCVL Seagrams Imperial Blue 12X750- Superior Grain Whisky	86-0234-1123	22083099	1800	150	CA	1,287.00	193,050.00
				SUB TOTAL	550	CA		707,850.00
							Tax collected at source @ .40 %	2,831.40
							TOTAL	710,681.40

Rupees SEVEN LAKH TEN THOUSAND SIX HUNDRED EIGHTY ONE AND PAISE FORTY ONLY

5 1/12

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3365071
		LR No.	: 561
		MOT	: 09C
		Driver Name	:
Lorry No./Note	: ML05H9358	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 7977(KG)/4950(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this Invoice are warranted to be of the nature and quality which it purports to be.

For Oaken Gold Bottling Pvt. Ltd.

INVOICE 91

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/6871/23-24	T Pass No.	: 6871	Imp. Permit No.	: VB/487
Dated	: 16-12-2023	Dated	: 16-12-2023	Dated	: 11-12-2023

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT PAN: AAEFV8665N

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	180.00	15.000	23,963.00	3,59,445.00
2	Jameson Triple Distilled Irish Whisky 750 ML	480.00	40.000	14,643.00	5,85,720.00
3	Johnnie Walker Black Label Scotch Whisky 750 ML	60.00	5.000	25,070.00	1,25,350.00
4	Old Monk Very Old Vatted XXX Rum 750 ML	600.00	50.000	1,220.00	61,000.00
5	Old Monk Very Old Vatted XXX Rum 375 ML	2,160.00	90.000	1,220.00	1,09,800.00
6	Old Monk Very Old Vatted XXX Rum 180 ML	6,000.00	125.000	1,220.00	1,52,500.00
7	Royal Challenge American Pride Gold Blended Whiky 750 ML	240.00	20.000	3,587.00	71,740.00
8	Royal Challenge American Pride Gold Blended Whisky 180 ML	960.00	20.000	3,659.00	73,180.00
9	Signature Premier Grain Whisky 750 ML	720.00	60.000	3,453.00	2,07,180.00
10	Signature Premier Grain Whisky 180 ML	2,880.00	60.000	3,451.00	2,07,060.00
					19,52,975.00
	Import Pass Fee/Literage Fee/Transport Fee				82,350.00
	Advalorem				7,18,150.00
					27,53,475.00
	TCS@1%				27,535.00
					27,81,010.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)4,002.50
Less :	*Breakage Allowances By UCW*				(-)970.00
	Round Off				0.50
	Total	14,280.00	485.000		₹ 27,76,038.00

Nett invoice amount in words
(INR TWENTY SEVEN LAKH SEVENTY SIX THOUSAND THIRTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 19,52,975.00

Balance due of this invoice Rs : 8,23,063.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard India Private Limited

Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Janval Bhiwandi.,Dist. Thane,
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: info.India@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2358001-8, FAX: 0124-2357624

16/12

TAX INVOICE

TIN : 27550287881
PAN : AAACS4781P
CIN: U74899DL1993PTC055062
GSTIN: 27AAACS4781P1ZP
Central FSSAI Lic. 10013011001065

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: ZI 2300271 / 08/12/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: SJ 2300828 / 08/12/2023		
Imp.PM No / Date	: UCW/4428 / 08/11/2023		
Tr/Ex-Pass / Date	: FLR112023/6838/1400 / 07/12/2023		
Customer PO	:		
	:		
	:		
Phase II	:		
	:		

S No	Item Code/ Description	BE No.	IISN	Lot No.	Cases	Bottles	Price/Case (INR)	Amount (INR)
1	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	6496743	2208	L312316	816	0	14,356.16	11,714,626.56
Bulk Litres: 88128				SUB TOTAL	816			11,714,626.56
							CST Against Form "C" @ 2.00 %	234,292.53
							Tax collected at source @ .40 %	47,795.65
							TOTAL	11,996,714.74

Rupees ONE CRORE NINETEEN LAKH NINETY SIX THOUSAND SEVEN HUNDRED FOURTEEN AND PAISE SEVENTY FOUR ONLY

INSPECTOR STATE EXCISE BORDER CHECK POST HADAKHED MAHARASHTRA

Documents dispatched through :-

Transporter	: PCC LOGISTICS LIMITED	Shipment No	: 3379208
	: 14 B 7 TOP FLR D B GUPTA ROAD.	LR No.	: 009
	: DEV NAGAR	MOT	: 21C
	: Delhi	Driver Name	: MAHTAB ALAM
Lorry No./Note	: UP-21-DT-5727	Driver Mob.	: 9118974001
CST	: 27550287881C	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 13300.8(KG)/7344(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.
I/We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act,2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filing of return and the due Tax / if any, payable on the sale has been paid or shall be paid.

INVOICE 93

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/6528/23-24**	T Pass No.	: **6528**	Imp. Permit No.	: **JSB/91**
Dated	: **6-12-2023**	Dated	: **6-12-2023**	Dated	: **4-12-2023**

Consignee : JASUBI BONDED WAREHOUSE, AMPATI,, SOUTH WEST GARO HILLS DISTRICT PAN: **BCPPM5646E**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	8 PM Premium Black Whisky 750 ML	120.00	10.000	1,713.00	17,130.00
2	8 PM Premium Black Whisky 375 ML	720.00	30.000	1,784.00	53,520.00
3	8 PM Premium Black Whisky 180 ML	1,440.00	30.000	1,827.00	54,810.00
4	Black Dog Tripple Gold Reserve Blended Scotch Whisk 750 ML	60.00	5.000	12,146.00	60,730.00
5	Blenders Pride Select Premium Whisky 750 ML	360.00	30.000	3,449.00	1,03,470.00
6	Blenders Pride Select Premium Whisky 180 ML	1,440.00	30.000	3,449.00	1,03,470.00
7	Oaken Glow Premium Whisky 180 ML	480.00	10.000	2,895.00	28,950.00
8	Officer Choice Blue Pure Grain Whisky 750 ML	240.00	20.000	1,287.00	25,740.00
9	Officer Choice Blue Pure Grain Whisky 375 ML	360.00	15.000	1,287.00	19,305.00
10	Officer's Choice Prestige Whisky 180 ML	1,440.00	30.000	917.00	27,510.00
11	ROYAL GREEN DELUXE BLENDED WHISKY 375 ML	120.00	5.000	1,551.00	7,755.00
12	Royal Stag Blended Whisky 180 ML	12,000.00	250.000	1,847.00	4,61,750.00
13	Signature Rare Aged Whisky 750 ML	120.00	10.000	2,778.00	27,780.00
14	Signature Rare Aged Whisky 375 ML	480.00	20.000	2,778.00	55,560.00
15	Signature Rare Aged Whisky 180 ML	960.00	20.000	2,778.00	55,560.00
					11,03,040.00
	Import Pass Fee/Literage Fee/Transport Fee				62,450.00
	Advalorem				8,52,250.00
					20,17,740.00
	TCS@1%				20,177.44
					20,37,917.44
Less :	*Transit Breakage Allowance @ 0.50%*				(-)4,573.50
Less :	*Breakage Allowances By UCW*				(-)1,030.00
	Round Off				0.06
	Total	20,340.00	515.000		₹ 20,32,314.00

Nett invoice amount in words
(INR TWENTY LAKH THIRTY TWO THOUSAND THREE HUNDRED FOURTEEN ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **11,03,040.00**

Balance due of this invoice Rs : **9,29,274.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

19/12/22 ORIGINAL COPY

Pernod Ricard India Private Limited

Address: AT AROMA INDIA PVT. LTD.,PLOT NO. 58 TO 60B,,BRAHMAPUTRA INDUSTRIAL PARK,,GAURIPUR, NORTH GUWAHATI, KAMRUP,
Regd Office: Atelier, No. 10,Level 1, Wordmark 2,-110037
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2358001-8, FAX: 0124-2357624

TAX INVOICE

TIN : 18820119198
PAN : AAACS4781P

CIN: U74899DL1993PTC055002
GSTIN: 18AAACS4781P1ZO

FSSAI Lic. No. 10322999000206

Invoice Detail

Invoice No./Date : Y4 2302010 / 16/12/2023
Order No. / Date : ON 2302102 / 16/12/2023
Imp-PM No / Date : UCW/5112 /
Tr/Ex-Pass / Date : EXPER1160131223002201
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848050
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	OGWP049MEGCVL Seagrams Oaken Glow 24X375ML Premium Whisky	41-0012-1223	22083099	6000	250	CA	2,748.93	687,232.50
2	OGWP049MEGCVL Seagrams Oaken Glow 24X375ML Premium Whisky	41-0007-1123	22083099	14400	600	CA	2,748.93	1,649,358.00
				SUB TOTAL	850	CA		2,336,590.50
							Bottling Fee - Assam	12,750.00
							Export Duty Assam	4,250.00
							Central Sales Tax (ASSAM)	47,071.81
							Tax collected at source @ .40 %	9,602.62
							TOTAL	2,410,264.93

Rupees TWENTY FOUR LAKH TEN THOUSAND TWO HUNDRED SIXTY FOUR AND PAISE NINETY THREE ONLY

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : RJ52GA0218
CST : 18169930612
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3388396
LR No. : 842
MOT : 18C
Driver Name : Frioz
Driver Mob. : 6003971483
eWayBill # : NA
Weight/Vol : 13421.5(KG)/7650(LT)

Terms & Condition

1. Payments against Invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @ 18% p.a will be charged if Invoice is not paid or is partly paid by due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this Invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.

E & O.E

16/12/23 15:38 PM R5642IN1

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR
FSSAI Lic. No. 10019076000040

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: Y1 2301198 / 29/11/2023	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: 0N 2300861 / 29/11/2023		
Imp-PM No / Date	: UCW/4852 /		
Tr/Ex-Pass / Date	: 1180 /		
Customer PO	:		
Phase II	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0241-1123	22083099	10992	229	CA	3,448.96	789,811.84
2	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0236-1123	22083099	1008	21	CA	3,448.96	72,428.16
3	BPWPSP8MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0241-1123	22083099	4800	200	CA	3,448.96	689,792.00
4	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0248-1123	22083099	816	68	CA	3,448.96	234,529.28
5	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0238-1123	22083099	384	32	CA	3,448.96	110,366.72
				SUB TOTAL	550	CA		1,896,928.00
							Tax collected at source @ .40 %	7,587.69
							TOTAL	1,904,515.69

Rupees NINETEEN LAKH FOUR THOUSAND FIVE HUNDRED FIFTEEN AND PAISE SIXTY NINE ONLY

Documents dispatched through :-

Transporter	: M S FREIGHT CARRIERS INDIA PRIVATE LTD	Shipment No	: 3366186
	: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073	LR No.	: 540
	:	MOT	: 09C
	: West Bengal	Driver Name	:
Lorry No./Note	: NL01AC3151	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 8456(KG)/4860(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Oaken Gold Bottling Pvt. Ltd.

E & O.E

29/11/23 15:40 PM R5642IN1

INVOICE 96

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/7855/23-24**	T Pass No.	: **7855**	Imp. Permit No.	: **GOBW/11**
Dated	: **18-1-2024**	Dated	: **18-1-2024**	Dated	: **22-12-2023**

Consignee : GOGAIRA BONDED WAREHOUSE, PHULBARI,TURA, WEST GARO HILLS DISTRICT — PAN: **CLYPM1043G**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 375 ML**	**240.00**	**10.000**	3,449.00	**34,490.00**
2	**Blenders Pride Select Premium Whisky 180 ML**	**480.00**	**10.000**	3,449.00	**34,490.00**
3	**MC Dowells No.1 Luxury Premium Whisky 750 ML**	**360.00**	**30.000**	1,287.00	**38,610.00**
4	**MC Dowells No.1 Luxury Premium Whisky 375 ML**	**2,400.00**	**100.000**	1,287.00	**1,28,700.00**
5	**MC Dowells No.1 Luxury Premium Whisky 180 ML**	**5,760.00**	**120.000**	1,287.00	**1,54,440.00**
6	**Royal Stag Blended Whisky 750 ML**	**480.00**	**40.000**	1,758.00	**70,320.00**
7	**Royal Stag Blended Whisky 375 ML**	**2,400.00**	**100.000**	1,844.00	**1,84,400.00**
8	**Royal Stag Blended Whisky 180 ML**	**4,800.00**	**100.000**	1,847.00	**1,84,700.00**
9	**Signature Premier Grain Whisky 750 ML**	**120.00**	**10.000**	3,453.00	**34,530.00**
10	**Signature Premier Grain Whisky 375 ML**	**240.00**	**10.000**	3,441.00	**34,410.00**
11	**Signature Premier Grain Whisky 180 ML**	**480.00**	**10.000**	3,451.00	**34,510.00**
					9,33,600.00
	Import Pass Fee/Literage Fee/Transport Fee				**59,400.00**
	Advalorem				**8,04,400.00**
					17,97,400.00
	TCS@1%				**17,974.00**
					18,15,374.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)4,319.00**
Less :	***Breakage Allowances By UCW***				**(-)1,080.00**
	Round Off				**1.00**
	Total	**17,760.00**	**540.000**		**₹ 18,09,976.00**

Nett invoice amount in words
(INR EIGHTEEN LAKH NINE THOUSAND NINE HUNDRED SEVENTY SIX ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,33,600.00**

Balance due of this invoice Rs : **8,76,376.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

TIN : 17070614065 | CIN: U15511ML2002PTC006938 | FSSAI Lic. No. 10019076000040
PAN : AAACO7787K | GSTIN: 17AAACO7787K2ZR

Invoice Detail	Customer Office	Customer Godown
Invoice No./Date : Y1 2301198 / 29/11/2023 Order No. / Date : ON 2300861 / 29/11/2023 Imp-PM No / Date : UCW/4852 / Tr/Ex-Pass / Date : 1180 / Customer PO : Phase II :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0241-1123	22083099	10992	229	CA	3,448.96	789,811.84
2	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0236-1123	22083099	1008	21	CA	3,448.96	72,428.16
3	BPWPSP8MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0241-1123	22083099	4800	200	CA	3,448.96	689,792.00
4	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0248-1123	22083099	816	68	CA	3,448.96	234,529.28
5	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0238-1123	22083099	384	32	CA	3,448.96	110,366.72
				SUB TOTAL	550	CA		1,896,928.00
							Tax collected at source @ .40 %	7,587.69
							TOTAL	1,904,515.69

Rupees NINETEEN LAKH FOUR THOUSAND FIVE HUNDRED FIFTEEN AND PAISE SIXTY NINE ONLY

Documents dispatched through :-

Transporter	: M S FREIGHT CARRIERS INDIA PRIVATE LTD : 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073 :	Shipment No	: 3366186
	: West Bengal	LR No.	: 540
Lorry No./Note	: NL01AC3151	MOT	: 09C
CST	: 17070614065	Driver Name	:
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Driver Mob.	:
		eWayBill #	: NA
		Weight/Vol	: 8456(KG)/4860(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Oaken Gold Bottling Pvt. Ltd.

E & O.E

29/11/23 15:40 PM R56-12IN1

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,DYRHIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213240000, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC000830
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2301219 / 30/11/2023
Order No. / Date : ON 2300879 / 29/11/2023
Imp-PM No / Date : UCW/4999 /
Tr/Ex-Pass / Date : 1202 /
Customer PO :
:
:
Phase II :

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF
CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	06-0242-1123	2208	12000	250	CA	1,847.00	461,750.00
2	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	06-0244-1123	2208	7200	300	CA	1,844.00	553,200.00
				SUB TOTAL	550	CA		1,014,950.00
							Tax collected at source @ .40 %	4,059.80
							TOTAL	1,019,009.80

Rupees TEN LAKH NINETEEN THOUSAND NINE AND PAISE EIGHTY ONLY

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 6TH FLOOR, FLAT-602,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : NL01AF7916
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3368834
LR No. : 577
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8927.5(KG)/4860(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@ 18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty if any will be to the buyers account.

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date : Y1 2301212 / 30/11/2023
Order No. / Date : ON 2300851 / 28/11/2023
Imp-PM No / Date : UCW/4960 /
Tr/Ex-Pass / Date : 1195 /
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0244-1123	2208	720	30	CA	1,844.00	55,320.00
2	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0249-1123	22083099	1344	112	CA	1,758.00	196,896.00
3	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0245-1123	22083099	828	69	CA	1,758.00	121,302.00
4	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0247-1123	22083099	4068	339	CA	1,758.00	595,962.00
				SUB TOTAL	550	CA		969,480.00
							Tax collected at source @ .40 %	3,877.92
							TOTAL	973,357.92

Rupees NINE LAKH SEVENTY THREE THOUSAND THREE HUNDRED FIFTY SEVEN AND PAISE NINETY TWO ONLY

(S) 5/12

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : NL01AF3951
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3368470
LR No. : 573
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8253.9(KG)/4950(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EWOL (Form-I) within time.

For Oaken Gold Bottling Pvt. Ltd.

INV 100

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/7665/23-24	T Pass No.	: 7665	Imp. Permit No.	: VRB/558
Dated	: 10-1-2024	Dated	: 10-1-2024	Dated	: 4-1-2024

Consignee : V.R BONDED WAREHOUSE, OPP.NEEPCO OFFICE, DEMSEINIONG, SHILLONG PAN: AAQFV8580Q
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	BAILEYS THE ORIGINAL IRISH CREAM 750 ML	60.00	5.000	14,815.00	74,075.00
2	Chivas Regal Blended Scotch Whisky Aged 18 Years 750 ML	18.00	3.000	28,852.00	86,556.00
3	Chivas Regal Blended Scotch Whisky Aged 15 Years 750 ML	18.00	3.000	19,758.43	59,275.29
4	Glenfiddich S.Malt Scotch Whisky Our Original 12 700 ML	60.00	5.000	39,134.00	1,95,670.00
5	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	120.00	10.000	23,963.00	2,39,630.00
6	Jacobs Creek Classic Shiraz Cabernet 750 ML	120.00	10.000	9,587.00	95,870.00
7	Jagermeister Herbal Liqueur 750 ML	24.00	2.000	23,115.12	46,230.24
8	Jameson Triple Distilled Irish Whisky 750 ML	600.00	50.000	14,643.00	7,32,150.00
9	Johnnie Walker Red Label Scotch Whisky 750 ML	108.00	9.000	11,962.00	1,07,658.00
10	The Rockford Reserve Fine & Rare Whisky 375 ML	120.00	5.000	4,015.00	20,075.00
					16,57,189.53
	Import Pass Fee/Literage Fee/Transport Fee				40,800.00
	Advalorem				1,05,250.00
					18,03,239.53
	TCS@1%				18,033.00
					18,21,272.53
Less :	*Transit Breakage Allowance @ 0.50%*				(-)730.25
Less :	*Breakage Allowances By UCW*				(-)204.00
Less :	*Round Off*				(-)0.28
	Total	1,248.00	102.000		₹ 18,20,338.00

Nett invoice amount in words
(INR EIGHTEEN LAKH TWENTY THOUSAND THREE HUNDRED THIRTY EIGHT ONLY)

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No :
Branch & IFS Code :

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Advance

UCW transfer rate of various brands Rs : 16,57,189.53

Authorised Signatory

Balance due of this invoice Rs : 1,63,148.47

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard

Pernod Ricard India Private Limited

Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Janval Bhiwandi.,Dist. Thane,
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: Info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2358001-8, FAX: 0124-2357624

TAX INVOICE

TIN : 27550287881
PAN : AAACS4781P
CIN: U74899DL1993PTC055062
GSTIN: 27AAACS4781P1ZP
Central FSSAI Lic. 10013011001065

Invoice Detail

Invoice No./Date : ZI 2300168 / 25/10/2023
Order No. / Date : SJ 2300346 / 29/09/2023
Imp-PM No / Date : UCW/3977 / 11/10/2023
Tr/Ex-Pass / Date : FLR112023/5993/1237 / 23/10/2023
Customer PO :
Phase II :

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	BE No.	HSN	Lot No.	Cases	Bottles	Price/Case (INR)	Amount (INR)
1	CBLCR158002 CHIVAS REGAL 15 YO 6 X 75 CL 6 x 75 CL	6704661	2208	LKXT3504	150	0	19,371.01	2,905,651.50
2	CBLROYS0278 ROYAL SALUTE 21 YO 6 x 70 CL	7526313	2208	LKST3354	28	0	65,101.07	1,822,829.96
3	CBLROYS0278 ROYAL SALUTE 21 YO 6 x 70 CL	9193547	2208	LKSS2763	20	0	65,101.07	1,302,021.40
4	CBLROYS0278 ROYAL SALUTE 21 YO 6 x 70 CL	7526313	2208	LKST4533	2	0	65,101.07	130,202.14
5	CBLTGLN9214 The Glenlivet 12 YO(6X70CL) 6 X 70	7174994	2208	LKZT3430	300	0	18,149.01	5,444,703.00
6	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	6137010	2208	L310316	30	0	14,356.12	430,683.60
7	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	6137010	2208	L310416	420	0	14,356.12	6,029,570.40
8	MK4MK471130 MONKEY 47 SCHWARZWALD DRY GIN, DI 47%,-6x50 CL	9271577	2208	L127	15	0	16,403.30	246,049.50
9	TACABSF1142 ABSOLUT VODKA LIME 40% -12x75 CL	6215035	2208	L2023041 1C	150	0	11,759.70	1,763,955.00
				SUB TOTAL	1,115			20,075,666.50
Bulk Litres: 77940							CST Against Form "C" @ 2.00 %	401,513.33
							Tax collected at source @ .40 %	81,908.75
							TOTAL	20,559,088.58

Documents dispatched through :-

Transporter : PCC LOGISTICS LIMITED
: 14 B 7 TOP FLR D B GUPTA ROAD
: DEV NAGAR
: Delhi
Lorry No./Note : MH-04-LQ-3315
CST : 27550287881C
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

निरीक्षक राज्य उत्पाद शुल्क INSPECTOR STATE EXCISE MAHARASHTRA

Excise Check Post
Gopanshipment No : 3325377
Date 28/10/23 MOT : 21C
Time 3:30PM Driver Name : AFSAR
Driver Mob. : 8433042955
eWayBill # : NA
Weight/Vol : 14785(KG)/7590(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

Vidaye

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.

I/We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act,2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filling of return and the due Tax / if any, payable on the sale has been paid or shall be paid.

I/We hereby declare that the sale evidence by this invoice is in regard to the goods that have been taxed, at the first point of sale in the State after MRP is made applicable, as per formula given in column (4) of entry at Serial No.1 of Schedule I of the Government Notification, Finance Department, No. VAT. 1511/C.R.57/Taxation-1, dated 30th April 2011, issued under the Maharashtra Value Added Tax Act, 2002.

E.&.O.E

25/10/23 13:29 PM R5642IN1

ORIGINAL COPY

Pernod Ricard India Private Limited

Address: C/o Veritas Logistics Pvt.Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Janval Bhivandi.,Dist. Thane,
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2358001-8, FAX: 0124-2357624

TAX INVOICE

TIN : 27550287881
PAN : AAACS4781P
CIN: U74899DL1993PTC055062
GSTIN: 27AAACS4781P1ZP
Central FSSAI Lic. 10013011001065

Invoice Detail

Invoice No./Date : ZI 2300310 / 23/12/2023
Order No. / Date : SJ 2300811 / 06/12/2023
Imp-PM No / Date : UCW/5197 / 11/12/2023
Tr/Ex-Pass / Date : FLR112023/7129/1469 / 22/12/2023
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

4/1/24
04/04

S No	Item Code/ Description	BE No.	HSN	Lot No.	Cases	Bottles	Price/Case (INR)	Amount (INR)
1	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	8452745	2208	L325716	700	0	14,356.16	10,049,312.00
2	PRWJACR0233 JACOB`S CREEK SHIRAZ CABERNET 12 x 75 CL	7507706	2208	L3186	250	0	9,398.92	2,349,730.00
				SUB TOTAL	950			12,399,042.00
Bulk Litres: 102600							CST Against Form "C" @ 2.00 %	247,980.84
							Tax collected at source @ .40 %	50,588.07
							TOTAL	12,697,610.91

Rupees ONE CRORE TWENTY SIX LAKH NINETY SEVEN THOUSAND SIX HUNDRED TEN AND PAISE NINETY ONE ONLY

Documents dispatched through :-

Transporter : PCC LOGISTICS LIMITED
: 14 B 7 TOP FLR D B GUPTA ROAD
: DEV NAGAR
: Delhi
Lorry No./Note : UP-21-DT-4575
CST : 27550287881C
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3397706
LR No. : 018
MOT : 15C
Driver Name : MEHFOOZ
Driver Mob. : 7906900590
eWayBill # : NA
Weight/Vol : 15410(KG)/8550(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.
I/We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act, 2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filling of return and the due Tax / If any, payable on the sale has been paid or shall be paid.

INVOICE 103

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District
PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/8311/23-24	T Pass No.	: 8311	Imp. Permit No.	: NCB/134
Dated	: 6-2-2024	Dated	: 6-2-2024	Dated	: 29-1-2024

Consignee : NICO BONDED WAREHOUSE, 9TH MILE BARIDUA,, RI-BHOI DISTRICT, MEGHALAYA PAN: ACSPW4798D
Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	Absolut Vodka 750 ML	60.00	5.000	11,121.00	55,605.00
2	CHivas Regal Blended Scotch Whisky Aged 12 Yrs 750 ML	60.00	5.000	26,141.00	1,30,705.00
3	Jack Daniel`s Old No.7 Tennessee Whisky 750 ML	36.00	3.000	23,963.00	71,889.00
4	Jacobs Creek Classic Shiraz Cabernet 750 ML	120.00	10.000	9,587.00	95,870.00
5	Jameson Triple Distilled Irish Whisky 750 ML	336.00	28.000	14,643.00	4,10,004.00
6	Johnnie Walker Black Label Scotch Whisky 750 ML	60.00	5.000	25,070.00	1,25,350.00
7	Johnnie Walker Red Label Scotch Whisky 750 ML	360.00	30.000	11,962.00	3,58,860.00
					12,48,283.00
	Import Pass Fee/Literage Fee/Transport Fee				34,400.00
	Advalorem				86,000.00
	TCS @0.01%				137.00
					13,68,820.00
Less :	*Transit Breakage Allowance @ 0.50%*				(-)602.00
Less :	*Breakage Allowances By UCW*				(-)172.00
	Total	1,032.00	86.000		₹ 13,68,046.00

Nett invoice amount in words
(INR THIRTEEN LAKH SIXTY EIGHT THOUSAND FORTY SIX ONLY)

Company's Bank Details
Beneficiary Name : UMPOHLIEW CENTRAL WAREHOUSE
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : 12,48,283.00

Balance due of this invoice Rs : 1,19,763.00

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard

Pernod Ricard India Private Limited

Address: C/o Vedtas Logistics Pvt Ltd,Building B-1, RK Infra Modern Logipark,Savad Naka Road, Tanval Bhiwandi,,Dist. Thane,
Regd Office: Atelier, No. 10,Level 1, Worldmark 2,-110037
Email: info.india@pernod-ricard.com, Website: www.pernod-ricard-india.com
Phone: 0124-2360001-6, FAX: 0124-2357624

TAX INVOICE

TIN : 27550287881I
PAN : AAACS4781P
CIN: U74899DL1993PTC055062
GSTIN: 27AAACS4781P1ZP
Central ESSAI Lic. 10013011001065

Invoice Detail	Customer Office	Customer Godown
Invoice No /Date : 2123000406 / 30/01/2024 Order No. / Date : SI 2300812 / 09/12/2023 Imp PM No / Date : UCW/5095 / 15/01/2024 T/Ex Pass / Date : TUR1120241487/1689 / 29/01/2024 Customer PO : : : Phase II : :	UMPOLIE W C H NTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT , CRPF CAMP RI BHOI, BARIDUA India 793101 TIN : 17033048058 CST: 17033048252 PAN: AAGFU6447F CIN :	UMPOLIE W C H NTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT , CRPF CAMP RI BHOI, BARIDUA India 793101 TIN : 17033048058 CST: 17033048252 PAN: AAGFU6447F CIN :

S No	Item Code/ Description	BE No.	HSN	Lot No.	Cases	Bott les	Price/Case (INR)	Amount (INR)
1	CRLCR158002 CHIVAS REGAL 15 YO 6 X 75 CL,6 x 75 CL,	0704661	2208	LKX13504	100	0	19,371.01	1,937,101.00
2	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	7408400	2208	L319316	50	0	14,356.16	717,808.00
3	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL	8692399	2208	L204915	448	0	14,356.16	6,431,559.63
4	IDLJAMS0111 JAMESON IRISH WHISKEY 12 x 75 CL,	8692399	2208	L207616	102	0	14,356.16	1,464,328.32
5	MK4MK471130 MONKEY 47 SCHWARZWALD DRY GIN, DI 47%,-6x50 CL	0271677	2208	L127	25	0	16,403.30	410,082.50
6	PRWJACR0230 JACOB S CREEK CHARDONNAY 12 x 75 CL,	7507706	2208	L3185	100	0	9,398.92	939,892.00
7	PRWJACR0233 JACOB'S CREEK SHIRAZ CABERNET 12 x 75 CL	7859904	2208	L3236	25	0	9,398.92	234,973.00
8	TACABSS0601 ABSOLUT VODKA NRC 12 x 75 CL	7871074	2208	L2023071 1E	20	0	10,902.56	218,051.20
9	TACABSS0601 ABSOLUT VODKA NRC 12 x 75 CL	7871074	2208	L2023002 2E	130	0	10,902.56	1,417,332.80
Bulk Lines: 07650				SUB TOTAL	1,000			13,771,128.50
							CST Against Form "C" @ 2.00 %	275,422.57
							Tax collected at source @ .40 %	56,186.18

Documents dispatched through :-

Transporter : PCC LOGISTICS LIMITED
: 14 B 7 TOP FLR D B GUPTA ROAD
: DEV NAGAR
: Delhi
Lorry No./Note : UP-21-DT-5727
CST : 27550287881C
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No 2007/53756347/00/0

Shipment No : 3433985
LR No. : 037
MDT : 21C
Driver Name : CHAND BABU
Driver Mob. : 7983942290
eWayBill # : NA
Weight/Vol : 15675(KG)/8400(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date.
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back CVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Pernod Ricard India Private Limited

This is supply of alcohol for human consumption which is not subject to GST. As per CBEC, Govt. of India Notification No. 3/2018 dated 23rd January, 2018, E way Bill is not applicable on transportation of alcoholic liquor for human consumption.
I/We hereby certify that my/our Registration Certificate under the Maharashtra Value Added Tax Act,2002, is in force on the date on which the sale of goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me/us and it shall be accounted for in the Turnover of sales while filling of return and the due Tax / If any, payable on the sale has been paid or shall be paid.
I/We hereby declare that the sale evidence by this invoice is in regard to the goods that have been taxed, at the first point of sale in the State after MRP is made applicable, as per formula given in column (4) of entry at Serial No.1 of Schedule I of the Government Notification, Finance Department, No. VAT. 1511/C.R.57/Taxation-1, dated 30th April 2011, Issued under the Maharashtra Value Added Tax Act, 2002.
E & O.E

30/01/24 14:04 PM R5642IN1

INVOICE

105

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: UCW/8292/23-24	T Pass No.	: 8292	Imp. Permit No.	: VWB/343
Dated	: 5-2-2024	Dated	: 5-2-2024	Dated	: 31-1-2024

Consignee : **V W BONDED WAREHOUSE, LOWER LACHUMIERE** PAN: **AAIPW0354M**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Select Premium Whisky 750 ML**	**600.00**	**50.000**	3,449.00	**1,72,450.00**
2	**Blenders Pride Select Premium Whisky 375 ML**	1,200.00	50.000	3,449.00	**1,72,450.00**
3	**Blenders Pride Select Premium Whisky 180 ML**	2,400.00	50.000	3,449.00	**1,72,450.00**
4	**Royal Stag Blended Whisky 375 ML**	4,800.00	200.000	1,844.00	**3,68,800.00**
5	**Royal Stag Blended Whisky 180 ML**	9,600.00	200.000	1,847.00	**3,69,400.00**
					12,55,550.00
	Import Pass Fee/Literage Fee/Transport Fee				**60,500.00**
	Advalorem				**9,45,500.00**
					22,61,550.00
	TCS@1%				**22,616.00**
					22,84,166.00
Less :	*Transit Breakage Allowance @ 0.50%*				**(-)5,030.00**
Less :	*Breakage Allowances By UCW*				**(-)1,100.00**
	Total	18,600.00	550.000		₹ 22,78,036.00

Nett invoice amount in words
(INR TWENTY TWO LAKH SEVENTY EIGHT THOUSAND THIRTY SIX ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **12,55,550.00**

Balance due of this invoice Rs : **10,22,486.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE - MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249069, FAX:

29/02

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

FSSAI Lic. No. 10019076000040

Invoice Detail		Customer Office	Customer Godown
Invoice No./Date	: Y1 2301758 / 29/02/2024	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :
Order No. / Date	: 0N 2301420 / 29/02/2024		
Imp-PM No / Date	: UCW/6994 /		
Tr/Ex-Pass / Date	: 1735 /		
Customer PO	:		
	:		
	:		
Phase II	:		
	:		

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWNSP8MEGCVL Seagrams Blenders Pride48X180- Select Premium Whisky	86-0321-124	22083099	1920	40	CA	3,448.96	137,958.40
2	BPWPSP8MEGCVL Seagrams Blenders Pride24X375- Select Premium Whisky	86-0364-224	22083099	9480	395	CA	3,448.96	1,362,339.20
3	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	86-0341-224	22083099	1380	115	CA	3,448.96	396,630.40
				SUB TOTAL	550	CA		1,896,928.00
							Tax collected at source @ .40 %	7,587.69
							TOTAL	1,904,515.69

Rupees NINETEEN LAKH FOUR THOUSAND FIVE HUNDRED FIFTEEN AND PAISE SIXTY NINE ONLY

Documents dispatched through :-

Transporter	: M S FREIGHT CARRIERS INDIA PRIVATE LTD	Shipment No	: 3466183
	: 47A, ZAKARIA STREET, M G ROAD, KOLKATA, WEST BENGAL, 700073	LR No.	: 801
	:	MOT	: 09C
	: West Bengal	Driver Name	:
Lorry No./Note	: AS01AA2721	Driver Mob.	:
CST	: 17070614065	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0	Weight/Vol	: 8448.2(KG)/4935.6(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,DYRMIHAT,
Regd Office. BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email , Website:
Phone: 03213249069, FAX:

8/2/24.

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K

CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

FSSAI Lic. No 10019070000040

Invoice Detail	Customer Office	Customer Godown
Invoice No /Date : Y1 2301598 / 07/02/2024 Order No. / Date : 0N 2301267 / 07/02/2024 Imp-PM No / Date : UCW/6409 / Tr/Ex-Pass / Date : 1575 / Customer PO : : : Phase II : :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI. BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0326-124	2208	6432	134	CA	1,847.00	247,498.00
2	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0327-124	2208	3168	66	CA	1,847.00	121,902.00
3	RSWPBW5MEGCVL Seagrams Royal Stag 24X375ML- Blended Whisky	86-0332-224	2208	6000	250	CA	1,844.00	461,000.00
4	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0329-124	22083099	1200	100	CA	1,758.00	175,800.00
				SUB TOTAL	550	CA		1,006,200.00
							Tax collected at source @ .40 %	4,024.80
							TOTAL	1,010,224.80

Rupees TEN LAKH TEN THOUSAND TWO HUNDRED TWENTY FOUR AND PAISE EIGHTY ONLY

Documents dispatched through :-

Transporter : M S FREIGHT CARRIERS INDIA PRIVATE LTD

Shipment No : 3442692

INVOICE

108

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/9101/23-24**	T Pass No.	: **9101**	Imp. Permit No.	: **HKSTB/12**
Dated	: **2-3-2024**	Dated	: **2-3-2024**	Dated	: **29-1-2024**

Consignee : HKST BONDED WAREHOUSE, AMSARIM VILLAGE, AMLAREM CIVI; SUB-DIVISION, WEST JAINTIA HILLS DISTRICT PAN: **BGKPC4809E**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Blenders Pride Reserve Collection Whisky 750 ML**	**120.00**	**10.000**	4,027.00	**40,270.00**
2	**Blenders Pride Reserve Collection Whisky 180 ML**	**480.00**	**10.000**	4,098.00	**40,980.00**
3	**Blenders Pride Select Premium Whisky 750 ML**	**240.00**	**20.000**	3,449.00	**68,980.00**
4	**Blenders Pride Select Premium Whisky 375 ML**	**240.00**	**10.000**	3,449.00	**34,490.00**
5	**Blenders Pride Select Premium Whisky 180 ML**	**480.00**	**10.000**	3,449.00	**34,490.00**
6	**MC Dowells No.1 Reserve Whisky 750 ML**	**840.00**	**70.000**	1,287.00	**90,090.00**
7	**MC Dowells No.1 Reserve Whisky 375 ML**	**1,440.00**	**60.000**	1,287.00	**77,220.00**
8	**MC Dowells No.1 Reserve Whisky 180 ML**	**5,760.00**	**120.000**	1,287.00	**1,54,440.00**
9	**Officer Choice Blue Pure Grain Whisky 750 ML**	**240.00**	**20.000**	1,287.00	**25,740.00**
10	**Officer Choice Blue Pure Grain Whisky 375 ML**	**480.00**	**20.000**	1,287.00	**25,740.00**
11	**Officer Choice Blue Pure Grain Whisky 180 ML**	**2,400.00**	**50.000**	1,287.00	**64,350.00**
12	**Old Monk Very Old Vatted XXX Rum 750 ML**	**60.00**	**5.000**	1,220.00	**6,100.00**
13	**Old Monk Very Old Vatted XXX Rum 375 ML**	**240.00**	**10.000**	1,220.00	**12,200.00**
14	**Old Monk Very Old Vatted XXX Rum 180 ML**	**240.00**	**5.000**	1,220.00	**6,100.00**
15	**ROYAL GREEN DELUXE BLENDED WHISKY 750 ML**	**120.00**	**10.000**	1,490.00	**14,900.00**
16	**ROYAL GREEN DELUXE BLENDED WHISKY 375 ML**	**240.00**	**10.000**	1,551.00	**15,510.00**
17	**ROYAL GREEN DELUXE BLENDED WHISKY 180 ML**	**480.00**	**10.000**	1,609.00	**16,090.00**
18	**Royal Stag Blended Whisky 750 ML**	**240.00**	**20.000**	1,758.00	**35,160.00**
19	**Royal Stag Blended Whisky 375 ML**	**240.00**	**10.000**	1,844.00	**18,440.00**
20	**Royal Stag Blended Whisky 180 ML**	**1,920.00**	**40.000**	1,847.00	**73,880.00**
21	**Signature Premier Grain Whisky 750 ML**	**180.00**	**15.000**	3,453.00	**51,795.00**
22	**Signature Premier Grain Whisky 375 ML**	**240.00**	**10.000**	3,441.00	**34,410.00**
23	**Signature Premier Grain Whisky 180 ML**	**240.00**	**5.000**	3,451.00	**17,255.00**
					9,58,630.00
	Import Pass Fee/Literage Fee/Transport Fee				**75,000.00**
	Advalorem				**8,03,900.00**
					18,37,530.00
	TCS@1%				**18,376.00**
					18,55,906.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)4,394.50**
Less :	***Breakage Allowances By UCW***				**(-)1,100.00**
	Round Off				**0.50**
	Total	**17,160.00**	**550.000**		**₹ 18,50,412.00**

Nett invoice amount in words
(INR EIGHTEEN LAKH FIFTY THOUSAND FOUR HUNDRED TWELVE ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **9,58,630.00**

Balance due of this invoice Rs : **8,91,782.00**

for M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

ORIGINAL COPY

Pernod Ricard

Pernod Ricard India Private Limited

Address: AT AROMA INDIA PVT. LTD.,PLOT NO. 58 TO 60B, BRAHMAPUTRA INDUSTRIAL PARK ,GAURIPUR, NORTH GUWAHATI, KAMRUP,
Regd Office: Atelier, No. 10, Level 1Worldmark 2, Aerocity, New Delhi-110037
Email : info.india@pernod-ricard.com, Website : www.pernod-ricard-india.com
Phone: 0124-2358001-8, FAX: 0124-2357024

38103

TAX INVOICE

TIN : 18520119198 | CIN: U74899DL1993PTC055062 | FSSAI Lic. No. 10322999000206
PAN : AAACS4781P | GSTIN: 18AAACS4781P1ZO

Invoice Detail	Customer Office	Customer Godown
Invoice No. Date : Y4 2304559 / 27/03/2024 Order No. / Date : ON 2304630 / 27/03/2024 Imp-EM No / Date : UCW/7383 / Tr Ex-Pass / Date : EXPER116026032400538 / Customer PO : : Phase II :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :	UMPOHLIEW CENTRAL WAREHOUSE 9TH MILE BARIDUA, OPPT . CRPF CAMP RI-BHOI, BARIDUA India 793101 TIN : 17033848058 CST: 17033848252 PAN: AAGFU6447F CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPRP049MEGCVL Blenders Pride Reserve 24x375 BP Reserve Collection	41-0029-124	22083099	7512	313	CA	3,927.64	1,229,351.32
2	BPRP049MEGCVL Blenders Pride Reserve 24x375 BP Reserve Collection	41-0028-124	22083099	3096	129	CA	3,927.64	506,665.56
3	BPRP049MEGCVL Blenders Pride Reserve 24x375 BP Reserve Collection	41-0018-1223	22083099	192	8	CA	3,927.64	31,421.12
4	BPRP049MEGCVL Blenders Pride Reserve 12x750 BP Reserve Collection	41-0027-124	22083099	3600	300	CA	3,927.64	1,178,292.00
5	HPSN049MEGCVL 100 Pipers Deluxe 48 X 180 100 Pipers deluxe blended	41-0006-1223	22083099	4800	100	CA	8,050.00	805,000.00
				SUB TOTAL	850	CA		3,750,730.00
							Bottling Fee - Assam	12,690.00
							Export Duty Assam	4,230.00
							Central Sales Tax (ASSAM)	75,353.00
							Tax collected at source @ .40 %	15,372.03
							TOTAL	3,858,375.03

Rupees THIRTY EIGHT LAKH FIFTY EIGHT THOUSAND THREE HUNDRED SEVENTY FIVE AND PAISE THREE ONLY

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3496757
		LR No.	: 1345
		MOT	: 18C
		Driver Name	: mintu
Lorry No./Note	: ML05Z2668	Driver Mob.	: 6002257768
CST	: 18169930612	eWayBill #	: NA
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/2975G3474/00/0	Weight/Vol	: 14531(KG)/7614(LT)

Terms & Condition

1. Payments against invoice to be made either by crossed demand draft/ cheque in the name of the Company only.
2. Bank transfers to be made to designated bank account of the Company only.
3. Interest @18% p.a will be charged if invoice is not paid or is partly paid by due date
4. Invoiced items are sold Ex Company factory / Company Bond and pilferages, loss or breakage in transit are to Customers Account.
5. Buyers are responsible for differential sales tax/Interest & Penalty if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
6. Buyers are responsible to send back EVC (if applicable) within the prescribed time period. Differential excise duty if any, will be to buyers account.
7. Parties agree to submit to exclusive jurisdiction of Delhi Courts only.

For Pernod Ricard India Private Limited

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213249009, FAX:

TAX INVOICE

FSSAI Lic. No. 10019076000040

TIN : 17070614065
PAN : AAACO7787K
CIN: U15511ML2002PTC006938
GSTIN: 17AAACO7787K2ZR

Invoice Detail

Invoice No./Date	: Y1 2301808 / 14/03/2024
Order No. / Date	: 0N 2301468 / 14/03/2024
Imp-PM No / Date	: UCW/7272 /
Tr/Ex-Pass / Date	: 1785 /
Customer PO	:
Phase II	:

Customer Office
UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown
UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF
CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	BPWQSP8MEGCVL Seagrams Blenders Pride12X750- Select Premium Whisky	88-0341-224	22083099	6600	550	CA	3,448.96	1,896,928.00
				SUB TOTAL	550	CA		1,896,928.00
					Tax collected at source @ .40 %			7,587.69
							TOTAL	1,904,515.69

Rupees NINETEEN LAKH FOUR THOUSAND FIVE HUNDRED FIFTEEN AND PAISE SIXTY NINE ONLY

Documents dispatched through :-

Transporter	: NEW INDIAN TRANSPORT : 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD : KHANAPARA GUWAHATI : Assam	Shipment No	: 3480818
		LR No.	: 846
		MOT	: 09C
		Driver Name	:
		Driver Mob.	:
Lorry No./Note	: AS25BC5308	eWayBill #	: NA
CST	: 17070614065	Weight/Vol	: 7964(KG)/4950(LT)
Ins Detail	: ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0		

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only.
2. Bank transfers to be made to the designated bank account of the Company only.
3. Interest will be charged@18% p.a if invoice is not paid or is partly paid by the due date.
4. Invoiced items are sold ex company factory/ex company bond subject to safe delivery
5. Buyers are responsible to send back EVC's (if applicable) within the prescribed time period. Differential excise duty, if any, will be to the buyers account.
6. Buyers are responsible for differential sales tax/interest & penalty, if any, on late/non submission of prescribed forms as per rules prescribed under relevant State VAT/Sales Tax/CST Act.
7. Parties agree to submit to exclusive jurisdiction of the Delhi Courts only.
8. We hereby certify that foods mentioned in this invoice are warranted to be of the nature and quality which it purports to be

For Oaken Gold Bottling Pvt. Ltd.

ORIGINAL COPY

Oaken Gold Bottling Pvt. Ltd.

Address: BARIDUA,,RI-BHOI DISTRICT MEGHALAYA,BYRNIHAT,
Regd Office: BARIDUA,RI-BHOI DISTRICT MEGHALAYA-793101
Email: , Website:
Phone: 03213240000, FAX:

1113

TAX INVOICE

TIN : 17070614065
PAN : AAACO7787K
CIN: U1661TML2002PTC000930
GSTIN: 17AAACO7787K2ZR
FSSAI Lic. No. 10019076000040

Invoice Detail

Invoice No./Date : Y1 2301754 / 28/02/2024
Order No. / Date : 0N 2301409 / 28/02/2024
Imp-PM No / Date : UCW/6964 /
Tr/Ex-Pass / Date : 1732 /
Customer PO :
:
:
Phase II :
:

Customer Office

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

Customer Godown

UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA, OPPT . CRPF CAMP
RI-BHOI.
BARIDUA
India 793101
TIN : 17033848058
CST: 17033848252
PAN: AAGFU6447F
CIN :

S No	Item Code/ Description	Batch	HSN	No. of Bottles	Qty	UM	Price/Unit (INR)	Amount (INR)
1	RSWNBW5MEGCVL Seagrams Royal Stag 48X180ML- Blended Whisky	86-0348-224	2208	2400	50	CA	1,847.00	92,350.00
2	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0366-224	22083099	600	50	CA	1,758.00	87,900.00
3	RSWQBW9MEGCVL Seagrams Royal Stag 12X750ML- Blended Whisky	86-0367-224	22083099	5400	450	CA	1,758.00	791,100.00
				SUB TOTAL	550	CA		971,350.00
							Tax collected at source @ .40 %	3,885.40
							TOTAL	975,235.40

Rupees NINE LAKH SEVENTY FIVE THOUSAND TWO HUNDRED THIRTY FIVE AND PAISE FORTY ONLY

Documents dispatched through :-

Transporter : NEW INDIAN TRANSPORT
: 8TH FLOOR, FLAT-802,BLOCK-C UNIQUE TOWERS,APSC ROAD
: KHANAPARA GUWAHATI
: Assam
Lorry No./Note : ML05H9358
CST : 17070614065
Ins Detail : ICICI Lombard General Insurance Company LTD Policy No - 2002/297563474/00/0

Shipment No : 3465664
LR No. : 822
MOT : 09C
Driver Name :
Driver Mob. :
eWayBill # : NA
Weight/Vol : 8332.5(KG)/4932(LT)

Terms & Condition

1. Payments against invoices to be made either by crossed cheque or demand draft in the name of the Company only
2. Bank transfers to be made to the designated bank account of the Company only
3. Interest will be charged@18% p.a if invoice is not paid
4. Invoiced Item

For Oaken Gold

INVOICE

M/S UMPOHLIEW CENTRAL WAREHO 112 USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/4805/23-24**	T Pass No.	: **4805**	Imp. Permit No.	: **VB/358**
Dated	: **29-9-2023**	Dated	: **29-9-2023**	Dated	: **27-9-2023**

Consignee : VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT PAN: **AAEFV8665N**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**8 PM Premium Black Whisky 375 ML**	**360.00**	**15.000**	1,784.00	**26,760.00**
2	**8 PM Premium Black Whisky 180 ML**	**720.00**	**15.000**	1,827.00	**27,405.00**
3	**Antiquity Blue Ultra Premium Whisky 375 ML**	**120.00**	**5.000**	4,164.00	**20,820.00**
4	**Bacardi Carta Blanca Deluxe Superipr White Rum 750 ML**	**120.00**	**10.000**	3,016.00	**30,160.00**
5	**Bacardi Carta Blanca Deluxe Superior White Rum 375 ML**	**240.00**	**10.000**	3,020.00	**30,200.00**
6	**Bacardi Limon Classic Original Rum 375 ML**	**240.00**	**10.000**	3,229.00	**32,290.00**
7	**Bacardi Limon Classic Original Rum 180 ML**	**960.00**	**20.000**	3,229.00	**64,580.00**
8	**Blenders Pride Select Premium Whisky 180 ML**	**2,400.00**	**50.000**	3,354.00	**1,67,700.00**
9	**Magic Moment Remix Chocolate Vodka 375 ML**	**480.00**	**20.000**	1,817.00	**36,340.00**
10	**Magic Moment Remix Chocolate Vodka 180 ML**	**1,440.00**	**30.000**	2,102.00	**63,060.00**
11	**Old Monk Very Old Vatted XXX Rum 750 ML**	**900.00**	**75.000**	1,220.00	**91,500.00**
12	**Old Monk Very Old Vatted XXX Rum 375 ML**	**1,800.00**	**75.000**	1,220.00	**91,500.00**
13	**Royal Challenge American Pride Gold Blended Whiky 750 ML**	**120.00**	**10.000**	3,587.00	**35,870.00**
14	**Royal Challange Finest Premium Whisky 375 ML**	**720.00**	**30.000**	1,784.00	**53,520.00**
15	**Royal Challange Finest Premium Whisky 180 ML**	**1,680.00**	**35.000**	1,824.00	**63,840.00**
					8,35,545.00
	Import Pass Fee/Literage Fee/Transport Fee				**63,250.00**
	Advalorem				**5,27,450.00**
					14,26,245.00
	TCS@1%				**14,263.00**
					14,40,508.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)2,953.50**
Less :	***Breakage Allowances By UCW***				**(-)820.00**
Less :	***Round Off***				**(-)0.50**
	Total	**12,300.00**	**410.000**		**₹ 14,36,734.00**

Nett invoice amount in words
(INR FOURTEEN LAKH THIRTY SIX THOUSAND SEVEN HUNDRED THIRTY FOUR ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,35,545.00**

Balance due of this invoice Rs : **6,01,189.00**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

Authorised Signatory

This is a Computer Generated Invoice

TIN NO. 23204001930
PAN NO: AACCM8043J

INVOICE
UNITED SPIRITS LIMITED

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115300743 DATE : 27.07.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE Sale Types : DIRECT

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793101

BARIDUA , 793101 , Meghalaya
17033848058
17033848252

DESTINATION: SHILONG

Order Reference :

Product,HSN CODE & Description		Quantity	UOM	Rate	Amount Rs.
129285 |	2208 Smirnoff Triple Distilled Vodka - 375ml	200	CS	3160.33	632066.00
131592 |	2208 ROYAL CHALLENGE AMERICAN PRIDE GOLD BLEND WHISKY -180 ml (Pet)	300	CS	3583.50	1075050.00
	Product Total	500			**1707116.00**
	Basic Price				1707116.00
	Export Pass Fee				1648.00
	Central sales tax @ 2.00 %				34175.28
	Inc Tax at Source @ 0.40 %				6973.00
	Subtotal				**1749912.28**
	Rounding Off				**0.72**
	GRAND TOTAL				**1749913.00**

Amount In Words : RUPEES SEVENTEEN LAC FORTY NINE THOUSAND NINE HUNDRED THIRTEEN ONLY

Truck No	: NL01AC3195	LR No	: 351813
Transporter Name	: ABR LOGISTICS PVT LTD		
Import Permit No	: UCW/2163	Date	: 05.07.2023
Export Order No	:		
Note	:		

1978

For UNIT - BARWAHA

Prepared By Checked By सहायक जिला आबकारी अधिकारी (Authorised Signatory)

CORPORATE IDENTITY No. : L01551KA1999PLC024991
Registered Office : United Spirits Limited UB Tower 24 Vittal Mall ...

INVOICE

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/4331/23-24** T Pass No. : **4331** Imp. Permit No. : **PB/27**

Dated : **15-9-2023** Dated : **15-9-2023** Dated : **8-8-2023**

PAN: **AAJPN0081F**

Consignee : **PURBANCHAL BONDED WAREHOUSE, BYRNIHAT**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Antiquity Blue Ultra Premium Whisky 375 ML**	**72.00**	**3.000**	4,164.00	**12,492.00**
2	**Antiquity Blue Ultra Premium Whisky 180 ML**	**96.00**	**2.000**	4,220.00	**8,440.00**
3	**Black & White Blended Scotch Whisky 750 ML**	**120.00**	**10.000**	8,318.00	**83,180.00**
4	**Black & White Blended Scotch Whisky 180 ML**	**240.00**	**5.000**	8,363.00	**41,815.00**
5	**Black Dog Tripple Gold Reserve Blended Scotch Whisk 750 ML**	**60.00**	**5.000**	11,698.00	**58,490.00**
6	**MC Dowells No.1 Luxury Premium Whisky 750 ML**	**480.00**	**40.000**	1,287.00	**51,480.00**
7	**MC Dowells No.1 Luxury Premium Whisky 375 ML**	**1,920.00**	**80.000**	1,287.00	**1,02,960.00**
8	**MC Dowells No.1 Luxury Premium Whisky 180 ML**	**4,800.00**	**100.000**	1,287.00	**1,28,700.00**
9	**MC Dowells No.1 Reserve Whisky 750 ML**	**720.00**	**60.000**	1,287.00	**77,220.00**
10	**MC Dowells No.1 Reserve Whisky 375 ML**	**960.00**	**40.000**	1,287.00	**51,480.00**
11	**MC Dowells No.1 Reserve Whisky 180 ML**	**2,544.00**	**53.000**	1,287.00	**68,211.00**
12	**Signature Premier Grain Whisky 750 ML**	**480.00**	**40.000**	3,382.00	**1,35,280.00**
13	**Signature Premier Grain Whisky 375 ML**	**1,200.00**	**50.000**	3,376.00	**1,68,800.00**
14	**Signature Premier Grain Whisky 180 ML**	**480.00**	**10.000**	3,361.00	**33,610.00**
15	**Signature Rare Aged Whisky 750 ML**	**60.00**	**5.000**	2,778.00	**13,890.00**
16	**Signature Rare Aged Whisky 375 ML**	**120.00**	**5.000**	2,778.00	**13,890.00**
17	**Signature Rare Aged Whisky 180 ML**	**240.00**	**5.000**	2,778.00	**13,890.00**
18	**Smirnoff Green Apple Triple Distilled Vodka 750 ML**	**60.00**	**5.000**	3,696.00	**18,480.00**
19	**Smirnoff Green Apple Triple Distilled Vodka 180 ML**	**96.00**	**2.000**	3,704.00	**7,408.00**
20	**Smirnoff Triple Disrilled Vodka 750 ML**	**120.00**	**10.000**	3,228.00	**32,280.00**
21	**Smirnoff Triple Disrilled Vodka 375 ML**	**120.00**	**5.000**	3,227.00	**16,135.00**
22	**Smirnoff Triple Disrilled Vodka 180 ML**	**240.00**	**5.000**	3,466.00	**17,330.00**
23	**Antiquity Blue Ultra Premium Whisky 750 ML**	**72.00**	**6.000**	4,165.00	**24,990.00**
					11,80,451.00
	Import Pass Fee/Literage Fee/Transport Fee				**67,815.00**
	Advalorem				**6,59,545.00**
					19,07,811.00
	TCS@1%				**19,079.00**
					19,26,890.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)3,636.80**
Less :	***Breakage Allowances By UCW***				**(-)1,092.00**
	Total	**15,300.00**	**546.000**		**₹ 19,22,161.20**

Nett invoice amount in words
(INR NINETEEN LAKH TWENTY TWO THOUSAND ONE HUNDRED SIXTY ONE AND TWENTY PAISE ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **11,80,451.00**

Balance due of this invoice Rs : **7,41,710.20**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

UMPOHLIEW CENTRAL WAREHOUSE * MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

TIN NO. 23204001930
PAN NO:AACCM8043J

INVOICE

UNITED SPIRITS LIMITED

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 99299971 DATE : 28.04.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793101

BARIDUA , 793101 , Meghalaya
17033848058
17033848252

Sale Types : DIRECT

DESTINATION: SHILONG

Order Reference :

Product,HSN CODE & Description	Quantity	UOM	Rate	Amount Rs.
129270 | 2208 SMIRNOFF ORANGE TRIPLE DISTILLED VODKA-180 ML	100	CS	3627.84	362784.00
129285 | 2208 Smirnoff Triple Distilled Vodka - 375ml	100	CS	3160.33	316033.00
129286 | 2208 Smirnoff Triple Distilled Vodka - 750ml	400	CS	3161.43	1264572.00
129394 | 2208 Smirnoff Green Apple Triple Distilled Vodka-750ml	200	CS	3620.45	724090.00
Product Total	800			2667479.00

Basic Price		2667479.00
Export Pass Fee		2690.00
Central sales tax @	2.00 %	53403.38
Inc Tax at Source @	1.00 %	27236.00
Subtotal		**2750808.38**
Rounding Off		**0.62**
GRAND TOTAL		**2750809.00**

Amount In Words : RUPEES TWENTY SEVEN LAC FIFTY THOUSAND EIGHT HUNDRED NINE ONLY

Truck No	: UK06CB5191	LR No	: 333290
Transporter Name	: ABR LOGISTICS PRIVATE LTD		
Import Permit No	: UCW/254	Date	: 19.04.2023
Export Order No	:		
Note	: TPIN: 0299		

For UNIT - BARWAHA

Prepared By

Checked By

(Authorised Signatory)

August 23/24

GSTNO. 23204001930
PAN NO:AACCM8043J

INVOICE

UNITED SPIRITS LIMITED

UNIT - BARWAHA
KHODGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115300676 DATE : 22.07.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE

Sale Types : DIRECT

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793101

BARIDUA , 793101 , Meghalaya
17033828055
17033845252

DESTINATION: SHILONG

Order Reference :

Product.HSN CODE & Description		Quantity	UOM	Rate	Amount Rs.
117470 |	2208 Black and White Blended Scotch Whisky - 750ml	200	CS	8151.75	1630350.00
124987 |	2208 Vat 69 Blended Scotch Whisky - 750 ML	100	CS	7446.09	744609.00
126502 |	2208 BLACK <(>&<)> WHITE BLENDED SCOTCH WHISKY HIPSTER PACK (PET) -180 ML	200	CS	8195.91	1639182.00
126503 |	2208 Vat 69 Blended Scotch Whisky HIPSTER PACK (PET) -180 ML	100	CS	7580.62	758062.00
129549 |	2208 Black Dog Triple Gold Blended Scotch Whisky GIFT -750 ML	200	CS	11464.78	2292956.00
129550 |	2208 Black Dog Triple Gold Reserve Blended Scotch Whisky 375 ML	100	CS	11464.78	1146478.00
130101 |	2208 BLACK DOG TRIPLE GOLD RESERVE# BLENDED SCOTCH# WHISKY-180 ml	100	CS	11597.08	1159708.00
	Product Total	1,000			9371345.00
	Basic Price				9371345.00
	Export Pass Fee				3324.00
	Central sales tax @ 2.00 %				187493.38
	Inc Tax at Source @ 0.40 %				38249.00
	Subtotal				9600411.38
	Rounding Off				0.62

Truck No : HR38AC9468
Transporter Name : ABR LOGISTICS PVT LTD
Import Permit No : UCW/2164
Export Order No :
Note :

LR No : 351771
Date : 05.07.2023

For UNIT - BARWAHA

UNITED SPIRITS

TIN NO. 23204001930
PAN NO:AACCM8043J

INVOICE
UNITED SPIRITS LIMITED

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115300743 DATE : 27.07.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE Sale Types : DIRECT

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793101

BARIDUA , 793101 , Meghalaya
17033848058
17033848252

DESTINATION: SHILONG

Order Reference :

Product,HSN CODE & Description		Quantity	UOM	Rate	Amount Rs.
129285 |	2208 Smirnoff Triple Distilled Vodka - 375ml	200	CS	3160.33	632066.00
131592 |	2208 ROYAL CHALLENGE AMERICAN PRIDE GOLD BLEND WHISKY -180 ml (Pet)	300	CS	3583.50	1075050.00
	Product Total	500			**1707116.00**
	Basic Price				1707116.00
	Export Pass Fee				1648.00
	Central sales tax @ 2.00 %				34175.28
	Inc Tax at Source @ 0.40 %				6973.00
	Subtotal				**1749912.28**
	Rounding Off				**0.72**
	GRAND TOTAL				**1749913.00**

Amount In Words : RUPEES SEVENTEEN LAC FORTY NINE THOUSAND NINE HUNDRED THIRTEEN ONLY

Truck No	: NL01AC3195	LR No	: 351813
Transporter Name	: ABR LOGISTICS PVT LTD		
Import Permit No	: UCW/2163	Date	: 05.07.2023
Export Order No	:		
Note	:		

1978

For UNIT - BARWAHA

Prepared By

Checked By

सहायक जिला आबकारी अधिकारी

(Authorised Signatory)

CORPORATE IDENTITY No. : L01551KA1999PLC024991
Registered Office : United Spirits Limited, UB Tower, 24 Vittal Mall...

INVOICE
118
M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/6871/23-24**	T Pass No.	: **6871**	Imp. Permit No.	: **VB/487**
Dated	: **16-12-2023**	Dated	: **16-12-2023**	Dated	: **11-12-2023**

Consignee : **VALENTINE BONDED WAREHOUSE, NEUK COTTAGE, KEATING ROAD, NEAR IGP POINT** PAN: **AAEFV8665N**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Jack Daniel`s Old No.7 Tennessee Whisky 750 ML**	**180.00**	**15.000**	23,963.00	**3,59,445.00**
2	**Jameson Triple Distilled Irish Whisky 750 ML**	**480.00**	**40.000**	14,643.00	**5,85,720.00**
3	**Johnnie Walker Black Label Scotch Whisky 750 ML**	**60.00**	**5.000**	25,070.00	**1,25,350.00**
4	**Old Monk Very Old Vatted XXX Rum 750 ML**	**600.00**	**50.000**	1,220.00	**61,000.00**
5	**Old Monk Very Old Vatted XXX Rum 375 ML**	**2,160.00**	**90.000**	1,220.00	**1,09,800.00**
6	**Old Monk Very Old Vatted XXX Rum 180 ML**	**6,000.00**	**125.000**	1,220.00	**1,52,500.00**
7	**Royal Challenge American Pride Gold Blended Whiky 750 ML**	**240.00**	**20.000**	3,587.00	**71,740.00**
8	**Royal Challenge American Pride Gold Blended Whisky 180 ML**	**960.00**	**20.000**	3,659.00	**73,180.00**
9	**Signature Premier Grain Whisky 750 ML**	**720.00**	**60.000**	3,453.00	**2,07,180.00**
10	**Signature Premier Grain Whisky 180 ML**	**2,880.00**	**60.000**	3,451.00	**2,07,060.00**
					19,52,975.00
	Import Pass Fee/Literage Fee/Transport Fee				**82,350.00**
	Advalorem				**7,18,150.00**
					27,53,475.00
	TCS@1%				**27,535.00**
					27,81,010.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)4,002.50**
Less :	***Breakage Allowances By UCW***				**(-)970.00**
	Round Off				**0.50**
	Total	**14,280.00**	**485.000**		**₹ 27,76,038.00**

Nett invoice amount in words
(INR TWENTY SEVEN LAKH SEVENTY SIX THOUSAND THIRTY EIGHT ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **19,52,975.00**

Balance due of this invoice Rs : **8,23,063.00**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

TIN NO. 23204001930
PAN NO:AACCM8043J

INVOICE

UNITED SPIRITS LIMITED

16/01

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115302264 DATE : 30.12.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE

Sale Types : DIRECT

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
UMPOHLIEW CENTRAL WAREHOUSE
BARIDUA , 793103 , Meghalaya
17033848058
17033848252

DESTINATION: SHILONG

Order Reference :

Product,HSN CODE & Description		Quantity	UOM	Rate	Amount Rs.
131591 |	2208 ROYAL CHALLENGE AMERICAN PRIDE GOLD BLEND WHISKY -750 ml	350	CS	3513.54	1229739.00
131592 |	2208 ROYAL CHALLENGE AMERICAN PRIDE GOLD BLEND WHISKY -180 ml (Pet)	650	CS	3583.50	2329275.00
Product Total		**1,000**			**3559014.00**
					3559014.00
Basic Price					3289.00
Export Pass Fee					71246.06
Central sales tax @	2.00 %				14533.00
Inc Tax at Source @	0.40 %				**3648082.06**
Subtotal					**0.94**
Rounding Off					**3648083.00**
GRAND TOTAL					

Amount In Words : RUPEES THIRTY SIX LAC FORTY EIGHT THOUSAND EIGHTY THREE ONLY

Truck No	: NL01AB3190	LR No	: 385836
Transporter Name	: ABR LOGISTICS PVT LTD	Date	: 11.12.2023
Import Permit No	: UCW/5196		
Export Order No	:		
Note	:		

For UNIT - BARWAHA

INVOICE

120

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/6528/23-24**	T Pass No.	: **6528**	Imp. Permit No.	: **JSB/91**
Dated	: **6-12-2023**	Dated	: **6-12-2023**	Dated	: **4-12-2023**

Consignee : **JASUBI BONDED WAREHOUSE, AMPATI,, SOUTH WEST GARO HILLS DISTRICT** PAN: **BCPPM5646E**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**8 PM Premium Black Whisky 750 ML**	**120.00**	**10.000**	1,713.00	**17,130.00**
2	**8 PM Premium Black Whisky 375 ML**	**720.00**	**30.000**	1,784.00	**53,520.00**
3	**8 PM Premium Black Whisky 180 ML**	**1,440.00**	**30.000**	1,827.00	**54,810.00**
4	**Black Dog Tripple Gold Reserve Blended Scotch Whisk 750 ML**	**60.00**	**5.000**	12,146.00	**60,730.00**
5	**Blenders Pride Select Premium Whisky 750 ML**	**360.00**	**30.000**	3,449.00	**1,03,470.00**
6	**Blenders Pride Select Premium Whisky 180 ML**	**1,440.00**	**30.000**	3,449.00	**1,03,470.00**
7	**Oaken Glow Premium Whisky 180 ML**	**480.00**	**10.000**	2,895.00	**28,950.00**
8	**Officer Choice Blue Pure Grain Whisky 750 ML**	**240.00**	**20.000**	1,287.00	**25,740.00**
9	**Officer Choice Blue Pure Grain Whisky 375 ML**	**360.00**	**15.000**	1,287.00	**19,305.00**
10	**Officer's Choice Prestige Whisky 180 ML**	**1,440.00**	**30.000**	917.00	**27,510.00**
11	**ROYAL GREEN DELUXE BLENDED WHISKY 375 ML**	**120.00**	**5.000**	1,551.00	**7,755.00**
12	**Royal Stag Blended Whisky 180 ML**	**12,000.00**	**250.000**	1,847.00	**4,61,750.00**
13	**Signature Rare Aged Whisky 750 ML**	**120.00**	**10.000**	2,778.00	**27,780.00**
14	**Signature Rare Aged Whisky 375 ML**	**480.00**	**20.000**	2,778.00	**55,560.00**
15	**Signature Rare Aged Whisky 180 ML**	**960.00**	**20.000**	2,778.00	**55,560.00**
					11,03,040.00
	Import Pass Fee/Literage Fee/Transport Fee				**62,450.00**
	Advalorem				**8,52,250.00**
					20,17,740.00
	TCS@1%				**20,177.44**
					20,37,917.44
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)4,573.50**
Less :	***Breakage Allowances By UCW***				**(-)1,030.00**
	Round Off				**0.06**
	Total	**20,340.00**	**515.000**		**₹ 20,32,314.00**

Nett invoice amount in words
(INR TWENTY LAKH THIRTY TWO THOUSAND THREE HUNDRED FOURTEEN ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **11,03,040.00**

Balance due of this invoice Rs : **9,29,274.00**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

TIN NO. 23204001930
PAN NO:AACCM8043J

INVOICE

UNITED SPIRITS LIMITED

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115301702 DATE : 31.10.2023

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE

Sale Types : DIRECT

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
UMPOHLIEW CENTRAL WAREHOUSE
BARIDUA , 793103 , Meghalaya
17033548058
17033848252

DESTINATION: SHILONG

Order Reference :

	Product,HSN CODE & Description	Quantity	UOM	Rate	Amount Rs.
117470 |	2208 Black and White Blended Scotch Whisky - 750ml	250	CS	8151.75	2037937.5
124986 |	2208 Vat 69 Blended Scotch Whisky - 375 ML	50	CS	7445.89	372294.50
124987 |	2208 Vat 69 Blended Scotch Whisky - 750 ML	50	CS	7446.09	372304.50
126802 |	2208 BLACK <(>&<)> WHITE BLENDED SCOTCH WHISKY HIPSTER PACK (PET) -180 ML	100	CS	8195.91	819591.00
126803 |	2208 Vat 69 Blended Scotch Whisky HIPSTER PACK (PET) -180 ML	50	CS	7580.62	379031.00
129349 |	2208 Black Dog Triple Gold Blended Scotch Whisky GIFT -750 ML	50	CS	11464.78	573239.00
	Product Total	550			4554397.5
	Basic Price				4554397.50
	Export Pass Fee				1838.00
	Central sales tax @ 2.00 %				91124.71
	Inc Tax at Source @ 0.40 %				18589.00
	Subtotal				4665949.21
	Rounding Off				0.79
	GRAND TOTAL				4665950.00

Amount In Words : RUPEES FORTY SIX LAC SIXTY FIVE THOUSAND NINE HUNDRED FIFTY ONLY

Truck No : NL01AC9458
Transporter Name : ABR LOGISTICS PVT LTD
Import Permit No : UCW/3603
Export Order No :
Note :

LR No : 371766
Date : 25.09.2023

For UNITED SPIRITS LIMITED
BARWAHA (M.P.)
(Authorised Signatory)

Prepared By

Checked By

INVOICE

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No. : **UCW/8311/23-24** T Pass No. : **8311** Imp. Permit No. : **NCB/134**
Dated : **6-2-2024** Dated : **6-2-2024** Dated : **29-1-2024**

PAN: **ACSPW4798D**

Consignee : **NICO BONDED WAREHOUSE, 9TH MILE BARIDUA,, RI-BHOI DISTRICT, MEGHALAYA**
Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Absolut Vodka 750 ML**	**60.00**	**5.000**	11,121.00	**55,605.00**
2	**CHivas Regal Blended Scotch Whisky Aged 12 Yrs 750 ML**	**60.00**	**5.000**	26,141.00	**1,30,705.00**
3	**Jack Daniel`s Old No.7 Tennessee Whisky 750 ML**	**36.00**	**3.000**	23,963.00	**71,889.00**
4	**Jacobs Creek Classic Shiraz Cabernet 750 ML**	**120.00**	**10.000**	9,587.00	**95,870.00**
5	**Jameson Triple Distilled Irish Whisky 750 ML**	**336.00**	**28.000**	14,643.00	**4,10,004.00**
6	**Johnnie Walker Black Label Scotch Whisky 750 ML**	**60.00**	**5.000**	25,070.00	**1,25,350.00**
7	**Johnnie Walker Red Label Scotch Whisky 750 ML**	**360.00**	**30.000**	11,962.00	**3,58,860.00**
					12,48,283.00
	Import Pass Fee/Literage Fee/Transport Fee				**34,400.00**
	Advalorem				**86,000.00**
	TCS @0.01%				**137.00**
					13,68,820.00
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)602.00**
Less :	***Breakage Allowances By UCW***				**(-)172.00**
	Total	**1,032.00**	**86.000**		**₹ 13,68,046.00**

Nett invoice amount in words
(INR THIRTEEN LAKH SIXTY EIGHT THOUSAND FORTY SIX ONLY)

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **12,48,283.00**

Balance due of this invoice Rs : **1,19,763.00**

Authorised Signatory

This is a Computer Generated Invoice

123

CST NO : 27170382762C
GST no: 27AACCM8043H2A

TAX INVOICE

UNITED SPIRITS LIMITED

UNIT - TULSI GLOBAL LOGISTICS
, Ashra Warehousing Park, , Mumbai - Goa Road, Village:Kushavali-, Shirdon,Opp. Balaji Lodge,Taluka :Panvel
PANVEL Maharashtra- 410206.
PhoneNo : 0214-3220266 FaxNo :

04/03

INVOICE NO. 99586446

DATE : 22.02.2024
Sale Types : DIRECT
Ship to Address: 18937
UMPOHLIEW CENTRAL WAREHOUSE

CUSTOMER CODE : 18937

UMPOHLIEW CENTRAL WAREHOUSE
PAN : AAGFU6447F

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
UMPOHLIEW CENTRAL WAREHOUSE
BARIDUA , 793103 , Meghalaya
17033848058
7033848252

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
BARIDUA
793103
15
DESTINATION: SHILONG

Product, HSN Code & Description			Quantity	UOM	Rate	Amount Rs.
[illegible]962	2208	I Wlkr Red 75cl 12X01	500.000	CS	11726.58	5863290.00
119464	2208	IW Blue 75cl 06X01	100.000	CS	69883.69	6988369.00
Product Total			600.000			12851659.00
Basic Price						12851659.00
Central sales tax @ 2.000 %						257033.18
Inc Tax at Source @ 1.000 %						131087.00
Subtotal						13239779.18
Rounding Off						0.82
GRAND TOTAL						13239780.00

Amount In Words : RUPEES ONE CRORE THIRTY TWO LAC THIRTY NINE THOUSAND SEVEN HUNDRED EIGHTY ONLY

Excise Check Post
Gopalganj
Date 28/2
Time

Truck No	:	MH02ER5692
Transporter Name	:	PCC LOGISTICS LIMITED
Import Permit No	:	UCW/6607
Export Permit No	:	
Transport Permit No	:	
Export Order No	:	
Road Permit No	:	

Date: 13.02.2024

समेकित जाँच चौकी
उत्पाद एवं मद्यनिषेध विभाग
दालकोला पूर्णियाँ (बिहार)
दिनांक 27/02/24
[illegible]

LR No: 02230725

I/We hereby certify that my/our registration certification under the Maharashtra Value Added Tax Act 2002 is in force on the date on which sale of the goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me and it shall be Accounted for in the turnover of sales while filling my return and the due Tax, if any payable on the sales has been paid or shall be paid.

For United Spirits Limited
UNIT - TULSI GLOBAL LOGISTICS

Prepared By

Checked By

(Authorised Signatory)

INVOICE

M/S UMPOHLIEW CENTRAL WAREHO 124 USE - 2023-24

9th Mile, Baridua RI-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/9704/23-24**	T Pass No.	: **9704**	Imp. Permit No.	: **WBW/200**
Dated	: **27-3-2024**	Dated	: **27-3-2024**	Dated	: **18-3-2024**

Consignee : **WASA BONDED WAREHOUSE, MENDIPATHAR, NORTH GARO HILLS DISTRICT** PAN: **AWFPM8619N**

Exemption Certificate No. :

Sl No	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Bacardi Carta Blanca Deluxe Superipr White Rum 750 ML**	**36.00**	**3.000**	3,016.00	**9,048.00**
2	**Bacardi Carta Blanca Deluxe Superior White Rum 375 ML**	**48.00**	**2.000**	3,020.00	**6,040.00**
3	**Breezer Premium Delicious Blackberry 275 ML**	**2,880.00**	**120.000**	1,026.00	**1,23,120.00**
4	**Breezer Premium Zesty Orange 275 ML**	**960.00**	**40.000**	1,026.00	**41,040.00**
5	**Breezer Premium Exotic Jamaican Passion 275 ML**	**960.00**	**40.000**	1,026.00	**41,040.00**
6	**lice Bite the Apple Vodka Premium 750 ML**	**120.00**	**10.000**	1,613.00	**16,130.00**
7	**lice Bite the Apple Vodka Premium 375 ML**	**360.00**	**15.000**	1,680.00	**25,200.00**
8	**lice Bite the Apple Vodka Premium 180 ML**	**720.00**	**15.000**	1,819.00	**27,285.00**
9	**Johnnie Walker Red Label Scotch Whisky 750 ML**	**24.00**	**2.000**	11,962.00	**23,924.00**
10	**Kingfisher Strong Super Premium Beer 650 ML**	**2,640.00**	**220.000**	605.00	**1,33,100.00**
11	**ROYAL GREEN DELUXE BLENDED WHISKY 750 ML**	**240.00**	**20.000**	1,490.00	**29,800.00**
12	**ROYAL GREEN DELUXE BLENDED WHISKY 375 ML**	**1,200.00**	**50.000**	1,551.00	**77,550.00**
13	**ROYAL GREEN DELUXE BLENDED WHISKY 180 ML**	**1,440.00**	**30.000**	1,609.00	**48,270.00**
14	**Santa Barbara Port Wine 750 ML**	**240.00**	**20.000**	1,495.00	**29,900.00**
15	**Santa Barbara Port Wine 375 ML**	**960.00**	**40.000**	1,495.00	**59,800.00**
16	**Teacher Highland Cream Blended Scotch Whisky 750 ML**	**60.00**	**5.000**	7,877.00	**39,385.00**
17	**Teacher Highland Cream Blended Scotch Whisky 375 ML**	**120.00**	**5.000**	8,431.00	**42,155.00**
18	**Teacher Highland Cream Blended Scotch Whisky 180 ML**	**240.00**	**5.000**	8,574.00	**42,870.00**
19	**TEACHERS HIGHLAND CREAM RESERVE SCOTCH WHISKY 750 ML**	**24.00**	**2.000**	9,438.00	**18,876.00**
20	**TEACHERS HIGHLAND CREAM RESERVE SCOTCH WHISKY 375 ML**	**48.00**	**2.000**	9,933.00	**19,866.00**
21	**Doctor's Tripple Crown Brandy 750 ML**	**24.00**	**2.000**	1,220.00	**2,440.00**
22	**Doctor's Tripple Crown Brandy 375 ML**	**48.00**	**2.000**	1,220.00	**2,440.00**
					8,59,279.00
	Import Pass Fee/Literage Fee/Transport Fee				**1,10,040.00**
	Advalorem				**3,94,195.20**
					13,63,514.20
	TCS@1%				**13,636.00**
					13,77,150.20
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)2,521.18**
Less :	***Breakage Allowances By UCW***				**(-)880.00**
	Round Off				**0.98**
	Total	**13,392.00**	**650.000**		**₹ 13,73,750.00**

Nett invoice amount in words
(INR THIRTEEN LAKH SEVENTY THREE THOUSAND SEVEN HUNDRED FIFTY ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **8,59,279.00**

Balance due of this invoice Rs : **5,14,471.00**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

UMPOHLIEW CENTRAL WAREHOUSE • MEGHALAYA

Authorised Signatory

This is a Computer Generated Invoice

125

TAX INVOICE

UNITED SPIRITS LIMITED

CST NO : 27170382762C
GST no: 27AACCU8043H1ZA

UNIT - TULSI GLOBAL LOGISTICS
, Ashtu Warehousing Park, , , Mumbai - Goa Road, Village:Kushavali-, Shirdon,Opp. Balaji Lodge,Taluka :Panvel
PANVEL Maharashtra- 410206.
PhoneNo : 0214-3220266 FaxNo :

04/03

INVOICE NO. 99586446

DATE : 22.02.2024
Sale Type : DIRECT
Ship to Address: 18937
UMPOHLIEW CENTRAL WAREHOUSE

CUSTOMER CODE : 18937

UMPOHLIEW CENTRAL WAREHOUSE
PAN : AAGFU6447F

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
UMPOHLIEW CENTRAL WAREHOUSE
BARIDUA , 793103 , Meghalaya
17033848058
7033848252

9TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
BARIDUA
793103
15
DESTINATION: SHILONG

	Product, HSN Code & Description		Quantity	UOM	Rate	Amount Rs.
[illegible]362	2208	I Wkt Red 75cl 12X01	500.000	CS	11726.58	5863290.00
[illegible]363	2208	IW Blue 75cl 06X01	100.000	CS	69883.69	6988369.00
	Product Total		**600.000**			**12851659.00**
	Basic Price					12851659.00
	Central sales tax @ 2.000 %					257033.18
	Inc Tax at Source @ 1.000 %					131087.00
	Subtotal					**13239779.18**
	Rounding Off					**0.82**
	GRAND TOTAL					**13239780.00**

Amount In Words : RUPEES ONE CRORE THIRTY TWO LAC THIRTY NINE THOUSAND SEVEN HUNDRED EIGHTY ONLY

Excise Check Post
Gopalganj
Date 24/2/24
June

Truck No	:	MH02ER5692
Transporter Name	:	PCC LOGISTICS LIMITED
Import Permit No	:	UCW/6607
Export Permit No	:	
Transport Permit No	:	
Export Order No	:	
Road Permit No	:	

समेकित जाँच चौकी
उत्पाद एवं मद्यनिषेध विभाग
दालकोला पूर्णियाँ (बिहार)
दिनांक 21.02.24

Date: 13.02.2024

LR No: 02230725

We hereby certify that my/our registration certification under the Maharashtra Value Added Tax Act, 2002 is in force on the date on which sale of the goods specified in this Tax Invoice is made by me/us and that the transaction of sale covered by this Tax Invoice has been effected by me and it shall be Accounted for in the turnover of sales while filling my return and the due Tax, if any payable on the sales has been paid or shall be paid.

For United Spirits Limited
UNIT - TULSI GLOBAL LOGISTICS

Prepared By

Checked By

(Authorised Signatory)

INVOICE 126

M/S UMPOHLIEW CENTRAL WAREHO USE - 2023-24

9th Mile, Baridua Ri-Bhoi District

PAN No: AAGFU6447F, TAN : SHLU01616G, TIN No: 17033848058, CST No: 17033848252

Inv No.	: **UCW/9443/23-24**	T Pass No.	: **9443**	Imp. Permit No.	: **TDB/469**
Dated	: **15-3-2024**	Dated	: **15-3-2024**	Dated	: **5-3-2024**

Consignee : **T.D BONDED WAREHOUSE, DATSIMPEIN,LADRYMBAI, EAST JAINTIA HILLS DISTRICT** PAN: **AAPFT5825K**

Exemption Certificate No. :

Sl No.	Description of Goods	Quantity in btl	Quantity in case	Rate in case	Amount
1	**Absolut Vodka 750 ML**	**36.00**	**3.000**	11,121.00	**33,363.00**
2	**Ballantines Finest Scotch Whisky 200 ML**	**240.00**	**10.000**	6,653.00	**66,530.00**
3	**Black Dog Tripple Gold Reserve Blended Scotch Whisk 750 ML**	**120.00**	**10.000**	12,146.00	**1,21,460.00**
4	**Black Dog Tripple Gold Reserve Blended Scotch Whisk 375 ML**	**120.00**	**5.000**	12,148.00	**60,740.00**
5	**Dewars Blended Scotch Whisky Aged 12 Years 750 ML**	**24.00**	**2.000**	24,741.00	**49,482.00**
6	**Glenfiddich Single Malt Scotch Whisky Aged 15 Yrs 700 ML**	**36.00**	**3.000**	57,758.00	**1,73,274.00**
7	**Indri Single Malt Indian Whisky 750 ML**	**60.00**	**5.000**	23,312.79	**1,16,563.95**
8	**Jack Daniel`s Old No.7 Tennessee Whisky 750 ML**	**60.00**	**5.000**	23,963.00	**1,19,815.00**
9	**Ma Quintosh Silver Edition Whisky 750 ML**	**120.00**	**10.000**	4,910.00	**49,100.00**
10	**Morpheus XO Blended Premium Brandy 750 ML**	**60.00**	**5.000**	2,752.77	**13,763.85**
11	**Rock Ford Classic Finest Blended Whisky 375 ML**	**48.00**	**2.000**	3,119.00	**6,238.00**
12	**Teacher 50 Blended Scotch Whisky 750 ML**	**240.00**	**20.000**	12,080.00	**2,41,600.00**
13	**Teacher 50 Blended Scotch Whisky 375 ML**	**120.00**	**5.000**	12,080.00	**60,400.00**
14	**Teacher 50 Blended Scotch Whisky 180 ML**	**240.00**	**5.000**	12,722.00	**63,610.00**
15	**Rock Ford Classic Finest Blended Whisky 750 ML**	**60.00**	**5.000**	3,229.00	**16,145.00**
16	**The Rockford Reserve Fine & Rare Whisky 375 ML**	**48.00**	**2.000**	4,015.00	**8,030.00**
17	**The Rockford Reserve Fine & Rare Whisky 180 ML**	**144.00**	**3.000**	4,015.00	**12,045.00**
					12,12,159.80
	Import Pass Fee/Literage Fee/Transport Fee				**40,000.00**
	Advalorem				**2,01,003.40**
					14,53,163.20
	TCS@1%				**14,532.00**
					14,67,695.20
Less :	***Transit Breakage Allowance @ 0.50%***				**(-)1,205.02**
Less :	***Breakage Allowances By UCW***				**(-)206.00**
Less :	***Round Off***				**(-)0.18**
	Total	**1,776.00**	**100.000**		**₹ 14,66,284.00**

Nett invoice amount in words
(INR FOURTEEN LAKH SIXTY SIX THOUSAND TWO HUNDRED EIGHTY FOUR ONLY)

Company's Bank Details
Beneficiary Name : **UMPOHLIEW CENTRAL WAREHOUSE**
Bank Name :
A/c No. :
Branch & IFS Code :

Advance

UCW transfer rate of various brands Rs : **12,12,159.80**

Balance due of this invoice Rs : **2,54,124.20**

for **M/S UMPOHLIEW CENTRAL WAREHOUSE - 2023-24**

Authorised Signatory

This is a Computer Generated Invoice

4

TIN NO. 23204001930
PAN NO:AACCM8043J

INVOICE

UNITED SPIRITS LIMITED

1413

UNIT - BARWAHA
KHODIGRAM VILLAGE, TEHSIL -BARWAHA
UMARIA CHOWKI Madhya Pradesh- 451115.
PhoneNo : 07280-222151 FaxNo : 07280-222047 FSSAI LIC NO:10014026000656

Invoice No: 115302793 DATE : 29.02.2024

Customer Code: 18937 -

UMPOHLIEW CENTRAL WAREHOUSE

Sale Types : DIRECT

8TH MILE, BARIDUA, RI-BHOI DISTRICT
MEGHALAYA, PIN - 793103
UMPOHLIEW CENTRAL WAREHOUSE
BARIDUA , 793103 , Meghalaya
17033848058
17033848252

DESTINATION: SHILONG

Order Reference :

Product,HSN CODE & Description	Quantity	UOM	Rate	Amount Rs.
129257 | 2208 SMIRNOFF TRIPLE DISTILLED VODKA 180ML	150	CS	3394.35	509152.5
129285 | 2208 Smirnoff Triple Distilled Vodka - 375ml	150	CS	3160.33	474049.5(
129286 | 2208 Smirnoff Triple Distilled Vodka - 750ml	150	CS	3161.43	474214.5(
129349 | 2208 Black Dog Triple Gold Blended Scotch Whisky GIFT -750 ML	150	CS	11904.55	1785682.5(
129350 | 2208 Black Dog Triple Gold Reserve Blended Scotch Whisky 375 ML	250	CS	11906.22	2976555.0(
130101 | 2208 BLACK DOG TRIPLE GOLD RESERVE# BLENDED SCOTCH# WHISKY-180 ml	250	CS	11836.76	2959190.0(
Product Total	**1,100**			**9178844.00**
Basic Price				9178844.00
Export Pass Fee				3662.00
Central sales tax @ 2.00 %				183650.12
Inc Tax at Source @ 0.40 %				37464.00
Subtotal				**9403620.12**
Rounding Off				**0.88**
GRAND TOTAL				**9403621.00**

Amount In Words : RUPEES NINETY FOUR LAC THREE THOUSAND SIX HUNDRED TWENTY ONE ONLY

Truck No : UP21DT8393
Transporter Name : ABR LOGISTICS PVT LTD
Import Permit No : UCW/6811
Export Order No :
Note :

LR No : 386313
Date : 21.02.2024

For UNIT - BARWAHA

Beam SUNTORY

14112 (8)

INVOICE

Corporate Office:
Beam Global Spirits & Wine (I) Pvt Ltd.
12th Floor, Building No. 10, Tower – C,
DLF Cyber City Phase – II,
Gurgaon (Haryana) /Haryana /122002
India
CIN NO: U73100DL1991PTC046606
PAN NO: AAACA1614R

Bill of Lading: 9103135302
Shipped from: BGSW India-GGVL Prod Plant MP
Survey No. 258/1/1, 258/1/2 & 262/1,
Village Sejwaya, Lehad Chowki,Ghatabillod, Dhar.
/454773 /INDORE,Madhya Pradesh
GSTIN: 23AAACA1614R2ZS
FSSAI:
TIN No 23971204269
CST 23971204269
PAN AAACA1614R
Incoterms: CIP / NO
Bill of Supply No: F22302101724
Truck No. UP21DT6812
Transp Permit No. EXP/FL/2023-2024/004654
Import Permit No. UCW/4865

Bill to: 0001160087
UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RI BHOI /793102 /IN
LST / TIN No: 17033848058
CST No: 17033848252
GSTIN:
PAN NO: AAGFU6447F

Ship to: 0001160087
UMPOHLIEW CENTRAL WAREHOUSE
9TH MILE BARIDUA
OPPT CRPF CAMP
RI BHOI /793102
GSTIN:
PAN NO: AAGFU6447F
LST / TIN No: 17033848058
CST No: 17033848252

Sales Order N#	Customer PO	Customer PO Date	Shipment Date	Invoice N#	Invoice Date
0100140672		23.01.2024	29.11.2023	9123423900	29.11.2023

Item	Material	Description	Customer SKU	BTLS	Quantity	Unit Amount (INR)	Amount (INR)
000010	IN200819	THC RES 750 ML X 12 42.8% MG Batch: 002 NOV23;001 NOV23 HSN Code: 22083012		600	50.00 CS	8,528.68	426,434.00
000020	IN200157	T50 750 ML X 12 42.8% MG-2015 Batch: 005 NOV23;003 SEP23;003 AUG23 HSN Code: 22083012		3,300	275.00 CS	11,230.37	3,088,351.75
000030	IN200242	T50 375MLX24 42.8% MG-2015 Batch: 005 NOV23 HSN Code: 22083012		1,080	45.00 CS	11,393.23	512,695.35
000040	IN200261	T50 180MLX48 42.8% MG-2015 Batch: 005 NOV23 HSN Code: 22083012		2,400	50.00 CS	11,678.50	583,925.00
000050	IN200510	TGT#750 ML X 12 42.8% MG Batch: 004 NOV23 HSN Code: 22083012		360	30.00 CS	15,724.62	471,738.60
000060	IN200339	JBM 750ML X 12 42.8% MG-2015 Batch: 011 NOV23;002 AUG23 HSN Code: 22083011		3,600	300.00 CS	10,140.30	3,042,090.00
000070	IN200444	JBM 180ML X 48 42.8% MG Batch: 011 NOV23		2,400	50.00 CS	10,075.90	503,795.00

समेकित जाँच चौकी
उत्पाद एवं मद्यनिषेध विभाग
दालकोला पूर्णियाँ (बिहार)
दिनांक 3/12/23

Excise Check Post
Gopalganj
Date 2/12/23

INVOICE

Northern Spirits Pvt Ltd (ASSAM)
CENTRAL WAREHOUSING CORPORATION
AMINGAON, EPIP COMPLEX
GUWAHATI ,ASSAM,781031
PAN:AAECN1130F
GST NO:18AAECN1130F1ZX

Buyer (Bill to)
UMPOHLIEW CENTRAL WAREHOUSE
9th Mile Baridua , Ri. Bhoi
Meghalaya
PAN:AAGFU6447F

Invoice No. 230/23-24	Dated 21-Mar-24
Delivery Note	Mode/Terms of Payment
Reference No. & Date.	Other References
Buyer's Order No.	Dated
Dispatch Doc No.	Delivery Note Date
Dispatched through	Destination
Terms of Delivery	

Sl No.	Description of Goods	Quantity	Rate	per	Amount
1	Glenfiddich 12yo Singlemalt Whisky 700 ML	70- 0 CS	37,987.00	CS	26,59,090.00
2	Glenfiddich 18yo Singlemalt Scotch Whisky 700 ML	15 case	98,310.00	case	14,74,650.00
3	Glenfiddich 15yo Singlemalt Scotch Whisky 700 ML	15 case	56,067.00	case	8,41,005.00
					49,74,745.00
	CST		2	%	99,494.90
	TCS(S)		1	%	50,742.40
	Less : *ROUND OFF*				(-)0.3
	Total				Rs. 51,24,982.0

Amount Chargeable (in words)
INR Fifty One Lakh Twenty Four Thousand Nine Hundred Eighty Two Only

E. & O.

Company's CST No. : 18889957861
Buyer's VAT TIN : 17033848058
Company's PAN : AAECN1130F

INVOICE

ENTERPRISES
VATI PATH,
D. CHRISTIAN BASTI
ATI - 781 005, KAMRUP, ASSAM
xis.northeast@gmail.com

Invoice No	Dated
AXIS/2023-24/300	22-Mar-2024
Permit No	Dated
UCW/7242	12-Mar-2024
Supplier's Ref	Dated
AXIS/PI/23-24/352	14.03.24
Export Pass No.	Dated
III-87/2020-21/PT.III/464	18-Mar-2024
Despatch Document No	Dated
Despatched through	Destination
	RI Bhoi, Meghalaya
Bill of Entry No	

24108

Mohliew Central Warehouse
Vill Baridua,RI Bhoi District,
Meghalaya
GSTIN No : AAGFU6447F

Contact person : Mr.Ajay Agarwala
Contact : 9436100482
E-Mail : umpohliewcentralwarehouse@gmail.com

Sl No	Description of Goods	Quantity	Rate	per	Amount
1	Jack Daniel's Old No.7Tennessee Whisky (750ml X 12)	50 Cs	21,753.00	Cs	10,87,650.00
2	Jack Daniel's Tennessee Honey Liqueur (750ml X 12)	25 Cs	21,753.00	Cs	5,43,825.00
3	J P Chenet Chardonnay White Wine (750ml X 12)	15 Cs	9,919.00	Cs	1,48,785.00
4	J P Chenet Merlot Red Wine (750ml X 12)	60 Cs	9,919.00	Cs	5,95,140.00
					23,75,400.00
	CST		2	%	47,508.00
	TCS (SALES)		0.40	%	9,691.63
	Round Off				0.37
	Total	150 Cs			₹ 24,32,600.00

Amount Chargeable (in words)
INR Twenty Four Lakh Thirty Two Thousand Six Hundred Only

Items to Receive : C Form

Company's VAT TIN	: 18100126869
Company's CST No	: 18299931753
Buyer's VAT TIN	: 17033848058
Buyer's CST No.	: 17033848252

Declaration
We declare that invoice shows the actual price of the goods described and that all particulars are true and correct. Our liability ceases after delivery of goods from our warehouse. All

for AXIS ENTERPRISES

ENTERPRISES Guwahati

CIN No. : U15511ML2002...C006938

277

OAKEN GOLD BOTTLING PVT. LTD.

Date: 08/03/2021

Date 8/3/2021

To,
The Commissioner of Excise,
(Govt. of Meghalaya)
Shillong, Meghalaya

Sub: Registration of BII Brands for the year 2021-22

Dear Sir,

This is to inform you that the following BII brands needs to be registered from our supply source at Oaken-Gold Bottling (P) Ltd, Baridua, P O Amerigog-781023, RI-Bhoi District, Meghalaya. The Cost Card & other relevant details as required for renewing these brands for 2021-22 under supply source is attached herewith.

BII Brands: -

Sl No.	Brand Name	Pack Size	Alcoholic Strength	BL Per Case	LPL Per Case	No. of Bottels per Case	Country of Origin	Name Address of the Distiller	Ex Bond Price Per Case	MRP	Renewal/ Registration
1	Royal Stag Blended Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India	Oaken Gold Bottling (P) Ltd. Baridua, P.O Amrigog-781023, RI-Bhoi District, Meghalaya	1601	394	Registration
2	Royal Stag Blended Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1604	197	Registration
3	Royal Stag Blended Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1611	99	Registration
4	Imperial Blue Superior Grain Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		1220	308	Registration
5	Imperial Blue Superior Grain Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1220	154	Registration
6	Imperial Blue Superior Grain Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1220	77	Registration
7	Benders Pride Select Premium Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		3469	678	Registration
8	Benders Pride Select Premium Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		3540	344	Registration
9	Benders Pride Select Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3540	172	Registration

Cost Card: -

Sl No.	Brand Name	Pack Size	No. of Bottles per case	Ex-Bond Price per Case	Import Duty	Liscence Fees	Special Duty	27.5% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	Royal Stag Blended Whisky	750 ml	12	1601	100	10	1,150	1,073	3,933	787	2.00	4,722	394
2	Royal Stag Blended Whisky	375 ml	24	1604	100	10	1,150	1,074	3,938	788	2.00	4,728	197
3	Royal Stag Blended Whisky	180 ml	48	1611	100	10	1,150	1,077	3,948	790	2.00	4,739	99
4	Imperial Blue Superior Grain Whisky	750 ml	12	1220	100	10	910	840	3,080	616	2.00	3,698	308
5	Imperial Blue Superior Grain Whisky	375 ml	24	1220	100	10	910	840	3,080	616	2.00	3,698	154
6	Imperial Blue Superior Grain Whisky	180 ml	48	1220	100	10	910	840	3,080	616	2.00	3,698	77
7	Benders Pride Select Premium Whisky	750 ml	12	3469	100	10	1,350	1,848	6,777	1,355	2.00	8,134	678
8	Benders Pride Select Premium Whisky	375 ml	24	3540	100	10	1,350	1,875	6,875	1,375	2.00	8,252	344
9	Benders Pride Select Premium Whisky	180 ml	48	3540	100	10	1,350	1,875	6,875	1,375	2.00	8,252	172

We are also enclosing herewith 3 Nos. of labels for each brand and for all pack as per the attach annexure and shall also be depositing the registration/renewal fees as applicable once your good self approves the same.

Thanking you.

Yours Faithfully,
For Oaken Gold Bottling Pvt. Ltd.

Authorized Signatory

Office of the Commissioner of Excise
Meg...
Regis... 8/18
Date of Receipt: 9/3/21

ADDRESS: Amerigog, 9th Mile, Baridua, Ri Bhoi, Meghalaya-793101
E-MAIL: oakengoldbottling3@gmail.com | CONTACT NO: 6001542530

ANNEXURE-A

BII Brand Detail (Meghalaya) :

Sl No.	Brand Name	Pack Size	Alcoholic Strength	BL per Case	LPL per Case	No. of Bottles per Case	Country of Origin	Name Address of the Distiller	Ex-Bond Price Per Case	MRP
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	42.8 % v/v	9	6.75	12	India	Aroma India (P) Ltd., Brahmaputra Industrial Park, Plot No. 59-60B, Village-Sila, PO-Changsari, North Guwahati, District-Kamrup, Assam, Pin-781101	13,608.37	2,137.00
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	42.8 % v/v	9	6.75	12	India		8984.09	1486.00
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	42.8 % v/v	9	6.75	24	India		8984.09	743.00
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		8984.09	372.00
5	Blenders Pride Reserve Collection Whisky	750 ml	42.8 % v/v	9	6.75	12	India		3863.32	755.00
6	Blenders Pride Reserve Collection Whisky	375 ml	42.8 % v/v	9	6.75	24	India		3998.00	387.00
7	Blenders Pride Reserve Collection Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3998.00	193.00
8	Oaken Glow Premium Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2855.53	589.00
9	Oaken Glow Premium Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2894.49	297.00
10	Oaken Glow Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		2894.48	149.00
11	Royal Stag Barrel Select Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2076.31	482.00
12	Royal Stag Barrel Select Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2115.27	243.00
13	Royal Stag Barrel Select Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		2115.26	122.00

BII Cost Card (Meghalaya) :

Sl No.	Brand Name	Pack Size	Ex-Bond Price per Case	Import Duty	Literage Fees	Special Duty	37.5% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	13,608.37	250.00	25.00	1,660.22	5,828.85	21,372.44	4,274.49	2.00	25,648.92	2,137.00
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	8,984.09	250.00	25.00	1,550.00	4,053.41	14,862.50	2,972.50	2.00	17,837.00	1,486.00
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	8,984.09	250.00	25.00	1,550.00	4,053.41	14,862.50	2,972.50	2.00	17,837.00	743.00
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	8,984.09	250.00	25.00	1,550.00	4,053.41	14,862.50	2,972.50	2.00	17,837.00	372.00
5	Blenders Pride Reserve Collection Whisky	750 ml	3,863.32	250.00	25.00	1,350.00	2,058.12	7,546.44	1,509.29	2.00	9,057.72	755.00
6	Blenders Pride Reserve Collection Whisky	375 ml	3,998.00	250.00	25.00	1,350.00	2,108.63	7,731.63	1,546.33	2.00	9,279.95	387.00
7	Blenders Pride Reserve Collection Whisky	180 ml	3,998.00	250.00	25.00	1,350.00	2,108.63	7,731.63	1,546.33	2.00	9,279.95	193.00
8	Oaken Glow Premium Whisky	750 ml	2,855.53	250.00	25.00	1,150.00	1,605.20	5,885.73	1,177.15	2.00	7,064.88	589.00
9	Oaken Glow Premium Whisky	375 ml	2,894.49	250.00	25.00	1,150.00	1,619.81	5,939.30	1,187.86	2.00	7,129.16	297.00
10	Oaken Glow Premium Whisky	180 ml	2,894.48	250.00	25.00	1,150.00	1,619.81	5,939.29	1,187.86	2.00	7,129.14	149.00
11	Royal Stag Barrel Select Whisky	750 ml	2,076.31	250.00	25.00	1,150.00	1,312.99	4,814.30	962.86	2.00	5,779.15	482.00
12	Royal Stag Barrel Select Whisky	375 ml	2,115.27	250.00	25.00	1,150.00	1,327.60	4,867.87	973.57	2.00	5,843.45	243.00
13	Royal Stag Barrel Select Whisky	180 ml	2,115.26	250.00	25.00	1,150.00	1,327.60	4,867.86	973.57	2.00	5,843.43	122.00

CIN No. : U15511ML2002PTC006938

OAKEN GOLD BOTTLING PVT. LTD.

Date .....

Letter No. DEP/58/22-23
Date: 13/03/2023

To,
The Commissioner of Excise,
(Govt. of Meghalaya)
Shillong, Meghalaya

Sub: Registration of BII Brands for the year 2023-24

Dear Sir,

This is to inform you that the following BII brands needs to be registered from our supply source at OAKEN GOLD BOTTLING PVT. LTD., BARIDUA, P.O. BYRNIHAT-793101, RI-BHOI DISTRICT MEGHALAYA. The Cost Card & other relevant details as required for renewing these brands for 2023-24 under supply source is attached herewith.

BII Brands: -

SR NO.	Brand Name	Pack Size	Alcoholic Strength	BL Per Case	LPL Per Case	No. of Bottles per Case	Country of Origin	Name Address of the Distiller	Ex Bond Price per Case	MRP	Renewal/Registration
1	Royal Stag Blended Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India	Oaken Gold Bottling Pvt. Ltd., Baridua, P.O Byrnihat-793101, RI-Bhoi District, Meghalaya	1850.26	424	Renewal
2	Royal Stag Blended Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1927.18	217	Renewal
3	Royal Stag Blended Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1973.33	110	Renewal
4	Imperial Blue Superior Grain Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		1378.72	325	Renewal
5	Imperial Blue Superior Grain Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1390.00	163	Renewal
6	Imperial Blue Superior Grain Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1390.00	82	Renewal
7	Blenders Pride Select Premium Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		3653.33	700	Renewal
8	Blenders Pride Select Premium Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		3653.33	350	Renewal
9	Blenders Pride Select Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3622.56	174	Renewal

Cost Card: -

SR NO.	Brand Name	Pack Size	No. of Bottles per Case	Ex Bond Price per Case	Import Duty	Literage Fees	Special Duty	30% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	Royal Stag Blended Whisky	750 ml	12	1850.26	100	10	1300	978.08	3260.26	847.67	2	5088.00	424
2	Royal Stag Blended Whisky	375 ml	24	1927.18	100	10	1300	1001.15	3337.18	867.67	2	5208.00	217
3	Royal Stag Blended Whisky	180 ml	48	1973.33	100	10	1300	1015.00	3383.33	879.67	2	5280.00	110
4	Imperial Blue Superior Grain Whisky	750 ml	12	1378.72	100	10	1010	749.62	2498.72	649.67	2	3900.00	325
5	Imperial Blue Superior Grain Whisky	375 ml	24	1390.00	100	10	1010	753.00	2510.00	652.60	2	3917.60	163
6	Imperial Blue Superior Grain Whisky	180 ml	48	1390.00	100	10	1010	753.00	2510.00	652.60	2	3917.60	82
7	Blenders Pride Select Premium Whisky	750 ml	12	3653.33	100	10	1620	1615.00	5383.33	1399.67	2	8400.00	700
8	Blenders Pride Select Premium Whisky	375 ml	24	3653.33	100	10	1620	1615.00	5383.33	1399.67	2	8400.00	350
9	Blenders Pride Select Premium Whisky	180 ml	48	3622.56	100	10	1620	1605.77	5352.56	1391.67	2	8352.00	174

We are also enclosing herewith 3 Nos. of labels for each brand and for all pack as per the attach annexure and shall also be depositing the registration/renewal fees as applicable once your good self approves the same

Thanking you.

Yours Faithfully,
For Oaken Gold Bottling Pvt. Ltd.

Authorized Signatory

ADDRESS: Baridua, P.O.:Byrnihat, Ri Bhoi, Meghalaya-793101
E-MAIL :oakengoldbottling3@gmail.com I Contact No.: 60015 42530

CIN No. : U15511ML2002PTC00693

OAKEN GOLD BOTTLING PVT. LTD.

Date 31/3/22

Letter No DEP/76/21-22
Date 31/03/2022

To,
The Commissioner of Excise,
(Govt. of Meghalaya)
Shillong, Meghalaya

Sub: Renewal of BII Brands for the year 2022-23

Dear Sir,

This is to inform you that the following BII brands needs to be registered from our supply source at Oaken-Gold Bottling Pvt. Ltd., Baridua P.O. Amerigog-781023, RI-Bhoi District, Meghalaya. The Cost Card & other relevant details as required for renewing these brands for 2022-23 under supply source is attached herewith.

BII Brands -

SR NO.	Brand Name	Pack Size	Alcoholic Strength	BL Per Case	LPL Per Case	No. of Bottles per Case	Country of Origin	Name Address of the Distiller	Ex Bond Price per Case	MRP	Renewal/Registration
1	Royal Stag Blended Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India	Oaken Gold Bottling Pvt. Ltd., Baridua, P.O Amerigog-781023, RI-Bhoi District, Meghalaya	1605.43	394	Renewal
2	Royal Stag Blended Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1606.38	197	Renewal
3	Royal Stag Blended Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1625.00	99	Renewal
4	Imperial Blue Superior Grain Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		1220.00	308	Renewal
5	Imperial Blue Superior Grain Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		1220.00	154	Renewal
6	Imperial Blue Superior Grain Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		1220.00	77	Renewal
7	Blenders Pride Select Premium Whisky	750 ml	42.8 % v/v	9.00	6.75	12	India		3468.57	678	Renewal
8	Blenders Pride Select Premium Whisky	375 ml	42.8 % v/v	9.00	6.75	24	India		3540.00	344	Renewal
9	Blenders Pride Select Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3540.00	172	Renewal

Cost Card: -

SR NO.	Brand Name	Pack Size	No. of Bottles per Case	Ex Bond Price per Case	Import Duty	Literage Fees	Special Duty	37.60% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	Royal Stag Blended Whisky	750 ml	12	1605.43	100.00	10.00	1150.00	1074.54	3939.97	787.99	2.00	4729.96	394
2	Royal Stag Blended Whisky	375 ml	24	1606.38	100.00	10.00	1150.00	1074.89	3941.27	788.25	2.00	4731.52	197
3	Royal Stag Blended Whisky	180 ml	48	1625.00	100.00	10.00	1150.00	1081.88	3966.88	793.38	2.00	4762.25	99
4	Imperial Blue Superior Grain Whisky	750 ml	12	1220.00	100.00	10.00	910.00	840.00	3080.00	616.00	2.00	3698.00	308
5	Imperial Blue Superior Grain Whisky	375 ml	24	1220.00	100.00	10.00	910.00	840.00	3080.00	616.00	2.00	3698.00	154
6	Imperial Blue Superior Grain Whisky	180 ml	48	1220.00	100.00	10.00	910.00	840.00	3080.00	616.00	2.00	3698.00	77
7	Blenders Pride Select Premium Whisky	750 ml	12	3468.57	100.00	10.00	1350.00	1848.21	6776.78	1355.36	2.00	8134.14	678
8	Blenders Pride Select Premium Whisky	375 ml	24	3540.00	100.00	10.00	1350.00	1875.00	6875.00	1375.00	2.00	8252.00	344
9	Blenders Pride Select Premium Whisky	180 ml	48	3540.00	100.00	10.00	1350.00	1875.00	6875.00	1375.00	2.00	8252.00	172

We are also enclosing herewith 2 Nos. of labels for each brand and for all pack as per the attach annexure and shall also be depositing the registration/renewal fees as applicable once your good self approves the same.

Thanking you.

Yours Faithfully.
For Oaken Gold Bottling Pvt. Ltd.

Authorized Signatory

Authorised Signatory

ADDRESS: Amerigog, 9th Mile, Baridua, Ri Bhoi, Meghalaya- 793101
E-MAIL: oakengoldbottling3@gmail.com | **CONTACT NO.:** 6001542530

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ANNEXURE-A

BIO Brand Detail (Meghalaya) :

BIO Brand Details for Renewal for 2023-24

Sl No.	Brand Name	Pack Size	Alcoholic Strength	BL per Case	LPL per Case	No. of Bottles per case	Country of Origin	Name & Address of Distillery / Custom Bond	Ex-Bond Price (per Case)	MRP (per bottle)	Renewal / Registration
1	ABSOLUT VODKA LIME	750 ml	40% v/v	9	6.75	12	Sweden	Pernod Ricard India Pvt Ltd C/O Veritas Logistics Pvt. Ltd, Building- B1, RK Infra Modern Logipark, Saved- Naka Road, Janval-Bhiwandi, Dist- Thane, Maharashtra - 421302	12954.49	1850	Renewal
2	CHIVAS REGAL 18YO BLENDED SCOTCH WHISKY	750 ml	40% v/v	4.5	3.38	6	Scotland		31160.31	8304	Renewal
3	ROYAL SALUTE 21YO BLENDED SCOTCH WHISKY	700 ml	40% v/v	4.2	3.15	6	Scotland		71715.34	18848	Renewal
4	JACOB'S CREEK CLASSIC CHARDONNAY	750 ml	13% v/v	9	6.75	12	Australia		10353.66	1512	Renewal
5	JACOB'S CREEK CLASSIC SHIRAZ CABERNET	750 ml	14% v/v	9	6.75	12	Australia		10353.66	1512	Renewal
6	ABSOLUT VODKA	750 ml	40% v/v	9	6.75	12	Sweden		12010.5	1727	Renewal
7	BALLANTINE'S FINEST BLENDED SCOTCH WHISKY	750 ml	43% v/v	9	6.75	12	Scotland		12010.5	1727	Renewal
8	JAMESON IRISH WHISKEY	750 ml	40% v/v	9	6.75	12	Ireland		15814.7	2222	Renewal
9	BALLANTINE'S FINEST BLENDED SCOTCH WHISKY	200 ml	43% v/v	4.8	3.60	24	Scotland		7185.26	550	Renewal
10	MONKEY 47 SCHWARZWALD DRY GIN	500 ml	47% v/v	3	2.25	6	Germany		18069.87	4900	Renewal

BIO Cost Card (Meghalaya) :

Sl No.	Brand Name	Pack Size	No. of Bottles per case	Ex-Bond Price per Case	Import Duty	Literage Fees	Special Duty	30% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	CHIVAS REGAL 18YO BLENDED SCOTCH WHISKY	750 ml	6	31160.31	250	25	500	9580.59	41515.90	8303.18	2	49821	8304
2	ROYAL SALUTE 21YO BLENDED SCOTCH WHISKY	700 ml	6	71715.34	250	25	500	21747.10	94237.44	18847.49	2	113087	18848
3	JACOB'S CREEK CLASSIC CHARDONNAY	750 ml	12	10353.66	250	25	1,000	3488.60	15117.26	3023.45	2	18143	1512
4	JACOB'S CREEK CLASSIC SHIRAZ CABERNET	750 ml	12	10353.66	250	25	1,000	3488.60	15117.26	3023.45	2	18143	1512
5	ABSOLUT VODKA	750 ml	12	12010.50	250	25	1,000	3985.65	17271.15	3454.23	2	20727	1727
6	BALLANTINE'S FINEST BLENDED SCOTCH WHISKY	750 ml	12	12010.50	250	25	1,000	3985.65	17271.15	3454.23	2	20727	1727
7	JAMESON IRISH WHISKEY	750 ml	12	15814.70	250	25	1,000	5126.91	22216.61	4443.32	2	26662	2222
8	BALLANTINE'S FINEST BLENDED SCOTCH WHISKY	200 ml	24	7185.26	250	25	1,000	2538.08	10998.34	2199.67	2	13200	550
9	MONKEY 47 SCHWARZWALD DRY GIN	500 ml	6	18069.87	250	25	500	5653.46	24498.33	4899.67	2	29400	4900
10	ABSOLUT VODKA LIME	750 ml	12	12954.49	250	25	1,000	4268.85	18498.34	3699.67	2	22200	1850

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ANNEXURE-A

BII Brand Detail (Meghalaya) :

Sl No.	Brand Name	Pack Size	Alcoholic Strength	BL per Case	LPL per Case	No. of Bottles per Case	Country of Origin	Name Address of the Distiller	Ex-Bond Price Per Case	MRP	Renewal / Registration
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	42.8 % v/v	9	6.75	12	India	Blended and Bottled by Aroma India (P) Ltd. Brahmaputra Industrial Park, Plot No. 59-60B, Village Sila, PO-Changsari, North Guwahati Dist-Kamrup Assam 781101	13608.37	2070.00	Renewal
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	42.8 % v/v	9	6.75	12	India		8984.10	1444.00	Renewal
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	42.8 % v/v	9	6.75	24	India		8984.10	722.00	Renewal
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		8984.09	361.00	Renewal
5	Blenders Pride Reserve Collection Whisky	750 ml	42.8 % v/v	9	6.75	12	India		4335.26	840.00	Renewal
6	Blenders Pride Reserve Collection Whisky	375 ml	42.8 % v/v	9	6.75	24	India		4335.26	420.00	Renewal
7	Blenders Pride Reserve Collection Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		4335.26	210.00	Renewal
8	Oaken Glow Premium Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2992.95	594.00	Renewal
9	Oaken Glow Premium Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2992.95	297.00	Renewal
10	Oaken Glow Premium Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		3001.00	149.00	Renewal
11	Royal Stag Barrel Select Whisky	750 ml	42.8 % v/v	9	6.75	12	India		2191.81	490.00	Renewal
12	Royal Stag Barrel Select Whisky	375 ml	42.8 % v/v	9	6.75	24	India		2271.61	250.00	Renewal
13	Royal Stag Barrel Select Whisky	180 ml	42.8 % v/v	8.64	6.48	48	India		2269.87	125.00	Renewal

BII Cost Card (Meghalaya) :

Sl No.	Brand Name	Pack Size	No. of Bottles per case	Ex-Bond Price per Case	Import Duty	Literage Fees	Special Duty	30% VAT	Total Landing	20 % Profit Margin	Retailer's Lifting Fee	Total Cost Per Case	MRP (per Btl)
1	100 Pipers Blended Scotch Whisky, Aged 12 Years	750 ml	12	13608.37	250.00	25.00	2,041.26	4,777.39	20,702.02	4,140.40	2.00	24,844	2,070.00
2	100 Pipers Deluxe Blended Scotch Whisky	750 ml	12	8984.10	250.00	25.00	1,850.00	3,332.73	14,441.83	2,888.37	2.00	17,332	1,444.00
3	100 Pipers Deluxe Blended Scotch Whisky	375 ml	24	8984.10	250.00	25.00	1,850.00	3,332.73	14,441.83	2,888.37	2.00	17,332	722.00
4	100 Pipers Deluxe Blended Scotch Whisky	180 ml	48	8984.09	250.00	25.00	1,850.00	3,332.73	14,441.82	2,888.36	2.00	17,332	361.00
5	Blenders Pride Reserve Collection Whisky	750 ml	12	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	840.00
6	Blenders Pride Reserve Collection Whisky	375 ml	24	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	420.00
7	Blenders Pride Reserve Collection Whisky	180 ml	48	4335.26	250.00	25.00	1,850.00	1,938.08	8,398.34	1,679.67	2.00	10,080	210.00
8	Oaken Glow Premium Whisky	750 ml	12	2992.95	250.00	25.00	1300.00	1,370.39	5,938.34	1,187.67	2.00	7,128	594.00
9	Oaken Glow Premium Whisky	375 ml	24	2992.95	250.00	25.00	1300.00	1,370.39	5,938.34	1,187.67	2.00	7,128	297.00
10	Oaken Glow Premium Whisky	180 ml	48	3001.00	250.00	25.00	1300.00	1,372.80	5,948.80	1,189.76	2.00	7,141	149.00
11	Royal Stag Barrel Select Whisky	750 ml	12	2191.81	250.00	25.00	1300.00	1,130.04	4,896.85	979.37	2.00	5,878	490.00
12	Royal Stag Barrel Select Whisky	375 ml	24	2271.61	250.00	25.00	1300.00	1,153.98	5,000.59	1,000.12	2.00	6,003	250.00
13	Royal Stag Barrel Select Whisky	180 ml	48	2269.87	250.00	25.00	1300.00	1,153.46	4,998.33	999.67	2.00	6,000	125.00

PERNOD RICARD INDIA (P) LTD. GUWAHATI

COST CARD

SL NO	NAME OF THE BRAND	SIZE	EX-BOND PRICE	TPF/ LITERAGE/	AD VALOREM/ SPL DUTY	30.0% VAT	TOTAL LANDING	20 %PROFIT MARGIN	TOTAL COST PER CASE	MRP PER BTL
1	2		3	4	5	6	7	8	9	10
1	Black Dog Triple Gold Reserve Blended Scotch Whisky	750ml	12633.31	275.00	1895.00	4440.99	19244.31	3848.86	23093.17	1925
		375ml	12633.31	275.00	1895.00	4440.99	19244.31	3848.86	23093.17	962
		180ml	12778.92	275.00	1916.84	4491.23	19461.98	3892.40	23354.37	487
2	Vat 69 Blended Scotch Whisky	750ml	8206.33	275.00	1850.00	3099.40	13430.73	2686.15	16116.88	1343
		375ml	8206.11	275.00	1850.00	3099.33	13430.44	2686.09	16116.53	672
		180ml	8354.38	275.00	1850.00	3143.81	13623.20	2724.64	16347.84	341
3	Black & White Blended Scotch Whisky	750ml	8983.69	275.00	1850.00	3332.61	14441.30	2888.26	17329.56	1444
		180ml	9032.18	275.00	1850.00	3347.15	14504.33	2900.87	17405.20	363
4	Smirnoff Triple Distilled Vodka	750ml	3486.35	275.00	1620.00	1614.41	6995.76	1399.15	8394.91	700
		375ml	3485.14	275.00	1620.00	1614.04	6994.18	1398.84	8393.02	350
		180ml	3742.78	275.00	1620.00	1691.33	7329.11	1465.82	8794.94	183
5	Smirnoff Green Apple Triple Distilled Vodka	750ml	3992.01	275.00	1620.00	1766.10	7653.11	1530.62	9183.73	765
		180ml	4000.00	275.00	1620.00	1768.50	7663.50	1532.70	9196.20	192

for United Spirits Limited

Authorized Signatory

COST CARD

SL NO	NAME OF THE BRAND	SIZE	EX-BOND PRICE	TPF/ LITERAGE/	Ad veloram	30.0% VAT	TOTAL LANDING	20 %PROFIT MARGIN	TOTAL COST PER CASE	MRP PER BTL
1	2		3	4	5	6	7	8	9	10
1	Royal Challenge American Pride Gold Blend Whisky	750ml	3874.23	275.00	1620.00	1730.77	7500.00	1500.00	9000.00	750
		180ml	3951.15	275.00	1620.00	1753.85	7600.00	1520.00	9120.00	190

ed Spirits Limited

Authorized Signatory

COST CARD

SL NO	NAME OF THE BRAND	SIZE	EX-BOND PRICE	TPF/ LITERAGE/	Ad veloram	30 0% VAT	TOTAL LANDING	20 %PROFIT MARGIN	TOTAL COST PER CASE	MRP PER BTL
1	2		3	4	5	6	7	8	9	10
1	Johnnie Walker Blue Label Blended Scotch Whisky	750 ML	76983.87	400.00	500.00	23365.16	101249.04	20249.81	121500.84	20250
2	Johnnie Walker Red Label Blended Scotch Whisky	750 ML	12918.00	400.00	1000.00	4295.40	18613.40	3722.68	22338.08	1862
3	Johnnie Walker Black Label Blended Scotch Whisky	750 ML	27075.00	400.00	1000.00	8542.50	37017.50	7403.50	44423.00	3702
4	Johnnie Walker Black Label Blended Scotch Whisky	200 ML	15175.11	400.00	1000.00	4972.53	21547.64	4309.53	25859.17	1077
5	Johnnie Walker Double Black Blended Scotch Whisky	750 ML	31761.50	400.00	1000.00	9948.45	43109.95	8621.99	51733.94	4311
6	Johnnie Walker Blonde Blended Scotch Whisky	700 ML	17828.06	400.00	1000.00	5768.42	24996.48	4999.30	29997.78	2500
7	The Singleton Single Malt Scotch Whisky Dufftown 12 Years Old	700 ML	18715.08	400.00	500.00	5884.52	25499.61	5099.92	30601.53	5100
8	The Singleton Single Malt Scotch Whisky Fruity Decadence 15 Years Old	700 ML	23138.45	400.00	500.00	7211.54	31249.99	6250.00	37501.99	6250
9	J & B Rare Blended Scotch Whisky	750 ML	12447.84	400.00	1000.00	4154.35	18002.19	3600.44	21604.62	1800
10	Baileys The Original Irish Cream	750 ML	17954.48	400.00	1000.00	5806.34	25160.82	5032.16	30194.99	2516
11	Ciroc Snap Frost Vodka	750 ML	25108.34	400.00	1000.00	7952.50	34460.84	6892.17	41355.01	3446

ed Spirits Limited

Authorized Signatory

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Cost Card Oaksmith Gold International Blended Whisky and Oaksmith International Blended Whisky

	Oaksmith Gold 750	Oaksmith Gold 375	Oaksmith Gold 180	Oaksmith International 750	Oaksmith International 375	Oaksmith International 180
Ex-Bond Price	₹ 3,949.46	₹ 3,949.46	₹ 3,949.30	₹ 2,192.81	₹ 2,269.31	₹ 2,128.74
Import Fee	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00
Literage Fees	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00
Ad valorem levy	₹ 1,620.00	₹ 1,620.00	₹ 1,620.00	₹ 1,300.00	₹ 1,300.00	₹ 1,300.00
VAT	₹ 1,753.34	₹ 1,753.34	₹ 1,753.29	₹ 1,130.34	₹ 1,153.29	₹ 1,111.12
Landed to Retail	₹ 7,597.80	₹ 7,597.80	₹ 7,597.59	₹ 4,898.15	₹ 4,997.60	₹ 4,814.86
Retail Margin	₹ 1,519.56	₹ 1,519.56	₹ 1,519.52	₹ 979.63	₹ 999.52	₹ 962.97
Retail Lifting Fee(PC)	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00	₹ 2.00
MRP/ case	₹ 9,119.36	₹ 9,119.36	₹ 9,119.11	₹ 5,879.78	₹ 5,999.12	₹ 5,779.83
MRP Per Bottle	₹ 760.00	₹ 380.00	₹ 190.00	₹ 490.00	₹ 250.00	₹ 120.00

Cost Card Teacher's Scotch And Jim Beam Whiskey

	Teacher's Highland Cream 1000	Teacher's Highland Cream 750	Teacher's Highland Cream 375	Teacher's Highland Cream 180	Teacher's 50 750	Teacher's 50 375	Teacher's 50 180	Teachers Highland cream Reserve 750	Teachers Highland cream Reserve 375	Teachers Highland cream Reserve 180	Teacher's Golden Thistle 750	Jim Beam Kentucky Straight Bourbon 750	Jim Beam Kentucky Straight Bourbon 180
Ex-Bond Price	₹ 8,547.58	₹ 8,720.47	₹ 9,105.77	₹ 9,259.61	₹ 13,406.35	₹ 13,406.34	₹ 13,940.99	₹ 10,182.15	₹ 10,721.08	₹ 10,798.04	₹ 18,288.87	₹ 12,105.46	₹ 12,028.45
Import Fee	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00	₹ 250.00
Literage Fees	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00	₹ 25.00
Advalorem levy	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 2,010.95	₹ 2,010.95	₹ 2,091.15	₹ 1,850.00	₹ 1,850.00	₹ 1,850.00	₹ 2,743.33	₹ 1,850.00	₹ 1,850.00
VAT	₹ 3,201.77	₹ 3,253.64	₹ 3,369.23	₹ 3,415.38	₹ 4,707.69	₹ 4,707.69	₹ 4,892.14	₹ 3,692.15	₹ 3,853.82	₹ 3,876.91	₹ 6,392.16	₹ 4,269.14	₹ 4,246.03
Landed to Retail	₹ 13,874.35	₹ 14,099.11	₹ 14,600.00	₹ 14,800.00	₹ 20,400.00	₹ 20,399.97	₹ 21,199.28	₹ 15,999.30	₹ 16,699.91	₹ 16,799.95	₹ 27,699.37	₹ 18,499.60	₹ 18,399.48
Retail Margin	₹ 2,774.87	₹ 2,819.82	₹ 2,920.00	₹ 2,960.00	₹ 4,080.00	₹ 4,079.99	₹ 4,239.86	₹ 3,199.86	₹ 3,339.98	₹ 3,359.99	₹ 5,539.87	₹ 3,699.92	₹ 3,679.90
MRP/ case	₹ 16,649.22	₹ 16,918.93	₹ 17,520.00	₹ 17,760.00	₹ 24,479.99	₹ 24,479.97	₹ 25,439.13	₹ 19,199.16	₹ 20,039.89	₹ 20,159.94	₹ 33,239.24	₹ 22,199.52	₹ 22,079.38
MRP Per Bottle	₹ 1,850.00	₹ 1,410.00	₹ 730.00	₹ 370.00	₹ 2,040.00	₹ 1,020.00	₹ 530.00	₹ 1,600.00	₹ 835.00	₹ 420.00	₹ 2,770.00	₹ 1,850.00	₹ 460.00

For AXIS ENTERPRISES

Suman Dey

Authorised Signatory

ENTERPRISES :: GUWAHATI

COST CARD: MEGHALAYA (W.E.F.01.04.2023)

Sl. No.	Category	Brand's Name	Alc Strength (%)	Pack-size (ML)	No. of Bottles per case	BL/ case	LPL/ case	Ex-Bond Price per case	Import Pass Fee	Literage Fee	Advalorem Duty	Vat @ 30%	Total Landing	20% Profit Margin	Retail Price per case	Retailer's Lifting Fee @ 2/-	Max. Retail Price per case	Max. Retail Price per bottle
1	Whisky	Laphroaig Islay Single Malt Scotch Whisky Select	40.00	750	6	4.50	3.15	22261	250.00	25.00	500.00	6910.80	29946.80	5989.36	35936.16	2.00	35938	5990
2		The Ardmore Highland Single Malt Scotch Whisky	40.00	700	6	4.20	2.94	15359	250.00	25.00	500.00	4840.20	20974.20	4194.84	25169.04	2.00	25171	4195
3		Bowmore Islay Single Malt Scotch Whisky Aged 12 Years	40.00	700	6	4.20	2.94	22416	250.00	25.00	500.00	6957.30	30148.30	6029.66	36177.96	2.00	36180	6030
4		Toki Suntory Whisky	43.00	700	6	4.20	3.16	17915	250.00	25.00	500.00	5607.00	24297.00	4859.40	29156.40	2.00	29158	4860
5		Jim Beam Black Extra Aged Bourbon Whiskey	43.00	750	12	9.00	6.78	27111	250.00	25.00	1000.00	8515.80	36901.80	7380.36	44282.16	2.00	44284	3690
6		Jack Daniel's Gentleman Jack Tennessee Whiskey	40.00	750	12	9.00	6.30	37109	250.00	25.00	1000.00	11515.20	49899.20	9979.84	59879.04	2.00	59881	4990
7		Jack Daniel's Old No. 7 Tennessee Whiskey	40.00	750	12	9.00	6.30	25880	250.00	25.00	1000.00	8146.50	35301.50	7060.30	42361.80	2.00	42364	3530
8	Gin	Roku Gin	43.00	700	6	4.20	3.16	20184	250.00	25.00	500.00	6287.70	27246.70	5449.34	32696.04	2.00	32698	5450
9	Tequila	Sierra Tequila Reposado	38.00	700	6	4.20	2.80	11724	250.00	25.00	500.00	3749.70	16248.70	3249.74	19498.44	2.00	19500	3250
10		Sierra Tequila Silver	38.00	700	6	4.20	2.80	11724	250.00	25.00	500.00	3749.70	16248.70	3249.74	19498.44	2.00	19500	3250
11	Brandy	Bardinet VSOP Finest Brandy	40.00	1000	12	12.00	8.41	20262	250.00	25.00	1000.00	6461.10	27998.10	5599.62	33597.72	2.00	33600	2800
12	Liqueur	Jack Daniel's Tennessee Honey Liqueur	35.00	750	12	9.00	5.52	25880	250.00	25.00	1000.00	8146.50	35301.50	7060.30	42361.80	2.00	42364	3530
13		Jack Daniel's Tennessee Fire Cinnamon Liqueur	35.00	750	12	9.00	5.52	25880	250.00	25.00	1000.00	8146.50	35301.50	7060.30	42361.80	2.00	42364	3530
14		Jack Daniel's Tennessee Apple Liqueur	35.00	750	12	9.00	5.52	25880	250.00	25.00	1000.00	8146.50	35301.50	7060.30	42361.80	2.00	42364	3530
15	Wine	Tres Picos Garnacha Red Wine	15.00	750	12	9.00	2.36	22955	250.00	25.00	1000.00	7269.00	31499.00	6299.80	37798.80	2.00	37801	3150
16		Hardys Stamp of Australia Chardonnay Semillon White Wine	13.00	750	12	9.00	2.05	11566	250.00	25.00	1000.00	3852.30	16693.30	3338.66	20031.96	2.00	20034	1670
17		Hardys Stamp of Australia Cabernet Merlot Red Wine	13.50	750	12	9.00	2.13	11566	250.00	25.00	1000.00	3852.30	16693.30	3338.66	20031.96	2.00	20034	1670
18		Le Grand Noir Chardonnay White Wine	13.50	750	12	9.00	2.13	12569	250.00	25.00	1000.00	4153.20	17997.20	3599.44	21596.64	2.00	21599	1800
19		Le Grand Noir Pinot Noir Red Wine	12.50	750	12	9.00	1.97	12569	250.00	25.00	1000.00	4153.20	17997.20	3599.44	21596.64	2.00	21599	1800
20		J P Chenet Chardonnay White Wine	13.50	750	12	9.00	2.13	11801	250.00	25.00	1000.00	3922.80	16998.80	3399.76	20398.56	2.00	20401	1700
21		J P Chenet Merlot Red Wine	13.50	750	12	9.00	2.13	11801	250.00	25.00	1000.00	3922.80	16998.80	3399.76	20398.56	2.00	20401	1700
22		Carlo Rossi California White Wine	10.50	750	12	9.00	1.65	12409	250.00	25.00	1000.00	4105.20	17789.20	3557.84	21347.04	2.00	21349	1779
23		Carlo Rossi California Red Wine	12.00	750	12	9.00	1.89	12409	250.00	25.00	1000.00	4105.20	17789.20	3557.84	21347.04	2.00	21349	1779

ANNEXURE A/2

Infomerics Ratings

Infomerics Valuation And Rating Pvt. Ltd.

SEBI REGISTERED / RBI ACCREDITED / NSIC EMPANELLED
CREDIT RATING AGENCY

Mr. Vipin Malik,
(Chairman, Infomerics Ratings)

Dr. Manoranjan Sharma
(Chief Economist)

Mr. Sankhanath Bandyopadhyay
(Economist)

Ms. Priyansha Pushkar
(Officer - Economic Analysis)

INDUSTRY OUTLOOK

INDIAN LIQUOR INDUSTRY: IN HIGH SPIRITS

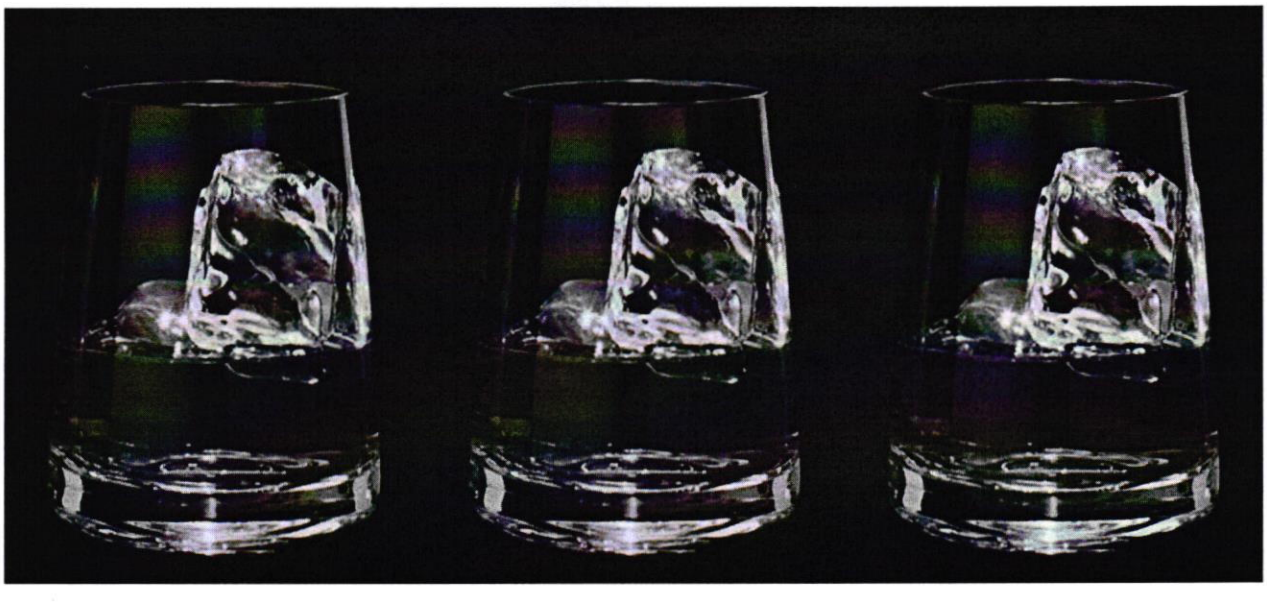
27 January 2023

"Alcohol is with us from the cradle to the grave, in the baby's rattle and the embalmer's fluid" 1

Introduction

Prior to Covid-19, India ranked among the most attractive Alco-Bev (Alcoholic-Beverage) markets in the world. The alcoholic beverage industry and the liquor products it offers have been closely associated with social gatherings, celebrations, and festivities down through the ages. This was disrupted by the pandemic. The pandemic significantly changed people's lifestyle, both positively and negatively. Consumers realized the harmful consequences of drinking in contracting the ailment. But they stashed alcohol, implying that this industry will largely be impervious to the downturns of a volatile era.

The crisis intensified some of the harmful consequences for alcohol use. The demographic dividend is the largest opportunity for growth in the Alco-Bev business. Currently, 33% of India's population is of drinking age, and that number is expected to swell to 39% soon. Indian Alco-Bev market size is estimated to be more than ₹ 2.6 lakh crore in FY22 making it the third largest markets in the world, i.e., after China and Russia. It is expected to grow at a compound annual growth rate (CAGR) of 7.7% by volume and 12% by value in FY25.



Consumption pattern: The states of Karnataka, Maharashtra, West Bengal, Odisha, Telangana, Delhi, Haryana, Punjab etc. are amongst the largest consuming states for Alco-Bev in India. The most popular channel of Alco-Bev sale in India is liquor stores as its consumption is primarily an outdoor activity and supermarkets and malls are present only in the tier I and tier II cities of India. Alcohol consumption in the world is divided into three major product categories i.e., Spirits, Beer, and Wine. Combined consumption of both un-distilled Alco-Bevs (Alcoholic-beverages) i.e., Beer and Wine are almost as equal to the consumption of the distilled Alco-Bev, which is around 45%. During Covid, the Indian alcohol market observed lockdowns, higher restrictions, and higher taxes, post-covid driven sales, and changes in distribution patterns, etc. India also exports alcohol despite its high consumption. As per the Excise data from Delhi Government, a record 1.14 crore liquor bottles worth ₹ 218 crore were sold in the National Capital Territory (NCT) of Delhi during the Christmas week[1]. From Diwali to New year's, the sales figures rose by 2 lakhs.

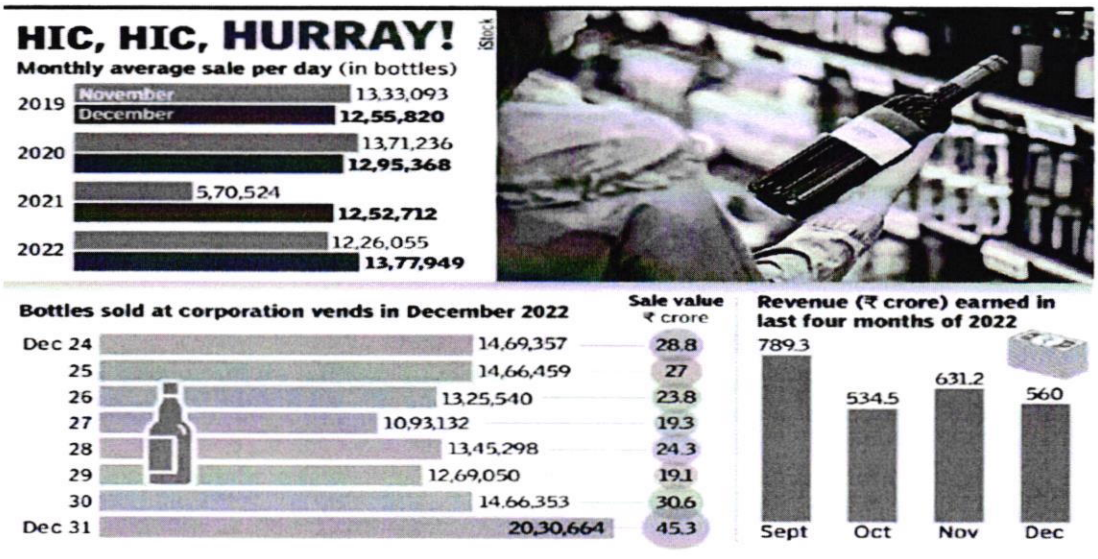
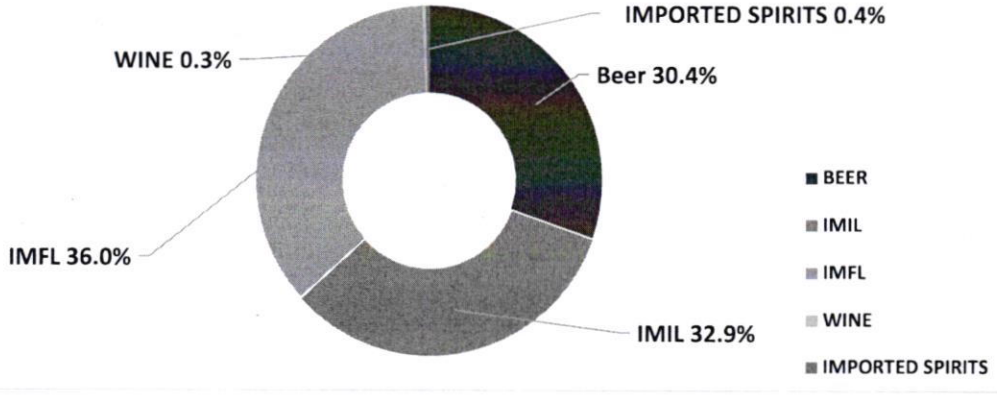


Figure 2: Consumption of Alco-Beverages in India in FY22



Source: Liquor industry Report 2022.

Available at: https://www.abdindia.com/media/htgiv1ie/industry-report-21-jun-2022.pdf

Dynamic regulatory environment: In 2020, the Government in the State of Andhra Pradesh has changed the route to market by setting up state managed retail outlets and discontinuing private retailers. In contrast, the State of Chhattisgarh rolled back the decision to go from Government controlled to private parties. This decision is expected to provide an impetus to the industry.

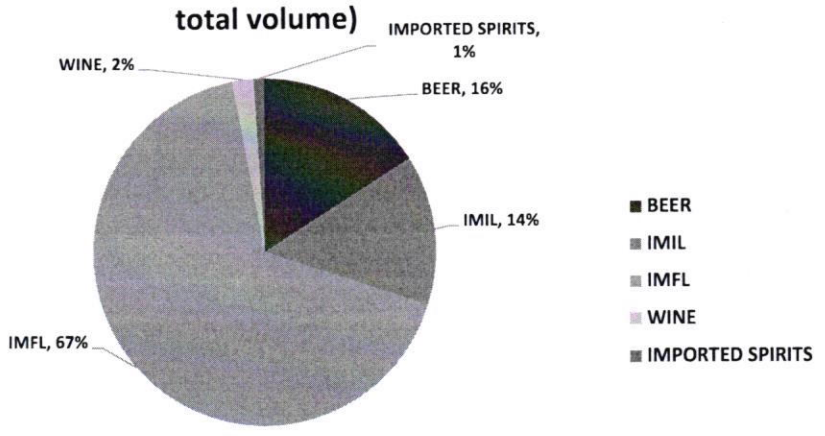
Growing prevalence of premium Alco-Bev: Rapid urbanization is expected to enhance disposable income, which is favorable for the growth of the industry. With more Indians traveling abroad, rising aspirations, favorable environment for imported liquor and higher disposable income, consumers are upgrading towards premium segments in the country. The rise in premiumization is evident in the increased focus of the big players on semi-premium and premium categories with an increase in launches and increased marketing of these categories. Another trend, which is gaining traction in the Alco-Bev space, is the growing popularity of grain-based liquor as against traditionally popular molasses - based liquor.

During 2021-22, there was a change in route to the market in Delhi. States like Maharashtra and West Bengal reduced the prices of imported liquor by slashing liquor levies. Maharashtra government has recently decided to upgrade the liquor as browsable outlets of other cities such as Gurgaon, Hyderabad, and Kolkata, provide a superior consumer experience.

The Indian alcohol industry is comprised of mainly - Indian Made/Manufactured Foreign Liquor (IMFL), IMIL (Indian Made Indian Liquor), Wine, Beer, and Imported Alcohol. The ready-to-drink (RTD) alcohol category, which includes hard seltzers, flavored alcohol beverages, and pre-mixed cocktails, is under rapid transformation across leading global markets, with volume growth out-pacing that of other beverage alcohol categories. This segment is likely to attract the Indian consumer.

According to Euromonitor International, IMFL volume is expected to reach 353 million cases in CY25. During the CY21-25 period, IMFL sales volume is expected to grow at a CAGR of 4.2%. During the same period IMFL industry value is expected to grow by 4.6%. The vodka industry is expected to perform better during the same period with volume growth of 5.6% and value growth of 11%. As a result, the *per capita* income of individuals will also increase, which will lead to an increase in urbanization. Consequently, there have been cases of surging sales because of pent-up demand post the epidemic and people committing them to exclusively consuming high-grade alcohol. Premiumization has occurred.

Figure 1: Market Share (by Volume) of Indian Alcoholic Beverages (% of total volume)

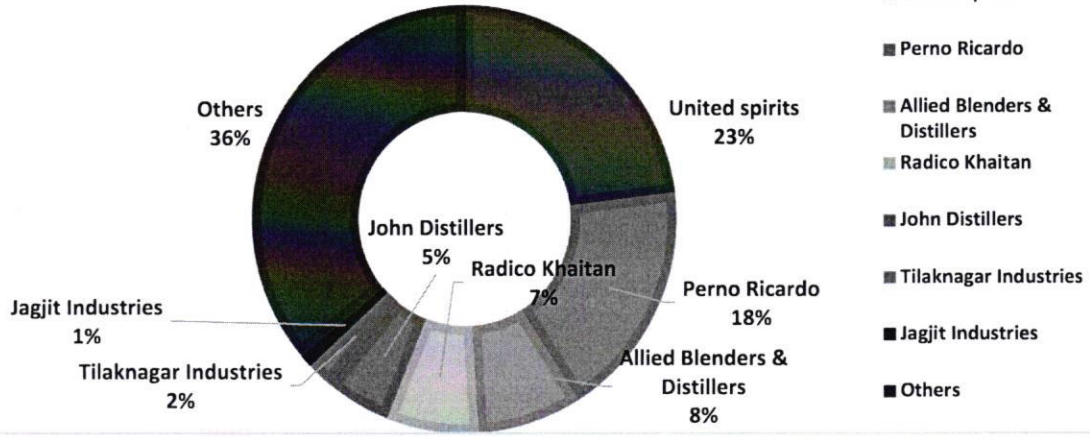


Source: Liquor industry Report 2022. Available at: https://www.abdindia.com/media/htgiv1ie/industry-report-21-jun-2022.pdf

Indian Made/Manufactured Foreign Liquor (IMFL)

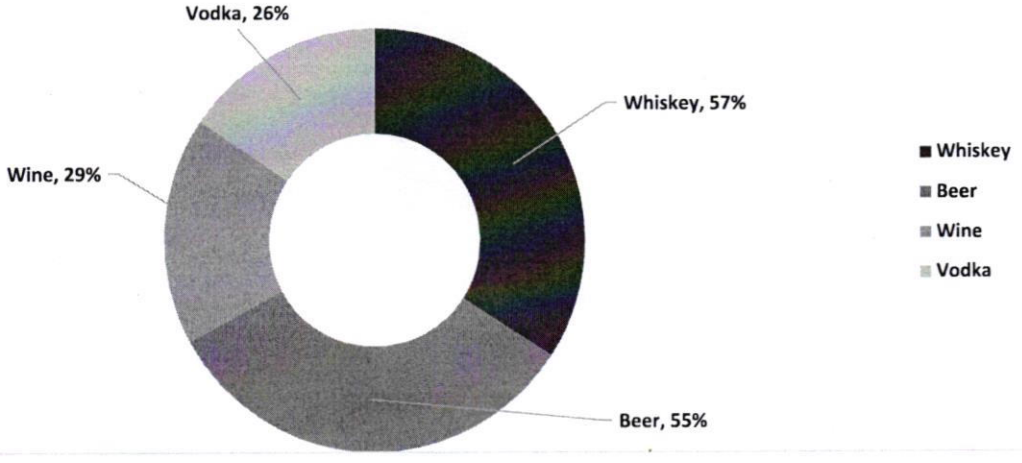
IMFL contributes around 66% to overall Indian Liquor market. The price of Beer rose sharply in the past five years. The higher Beer prices changed the pattern of consumption in favor of Brown liquor. The IMFL category includes drinks like Brandy & Cognac, Rum, Whiskies, White Spirits, and Others. Traditionally, brown spirits which include Whisky, Brandy, and Dark Rum, have been the major contributors to the overall IMFL sales volume, whereas whisky, which accounts for two-thirds of the overall market, grew by 17% despite a high base, while brandy, the second biggest category, expanded by 37%. According to the Excise data[2], Rum and Vodka grew by 41% and 55%, respectively, and Gin sales surged by 129%, although on a low base.

FIGURE 3 : MARKET SHARE OF TOP IMFL PLAYERS IN FY21



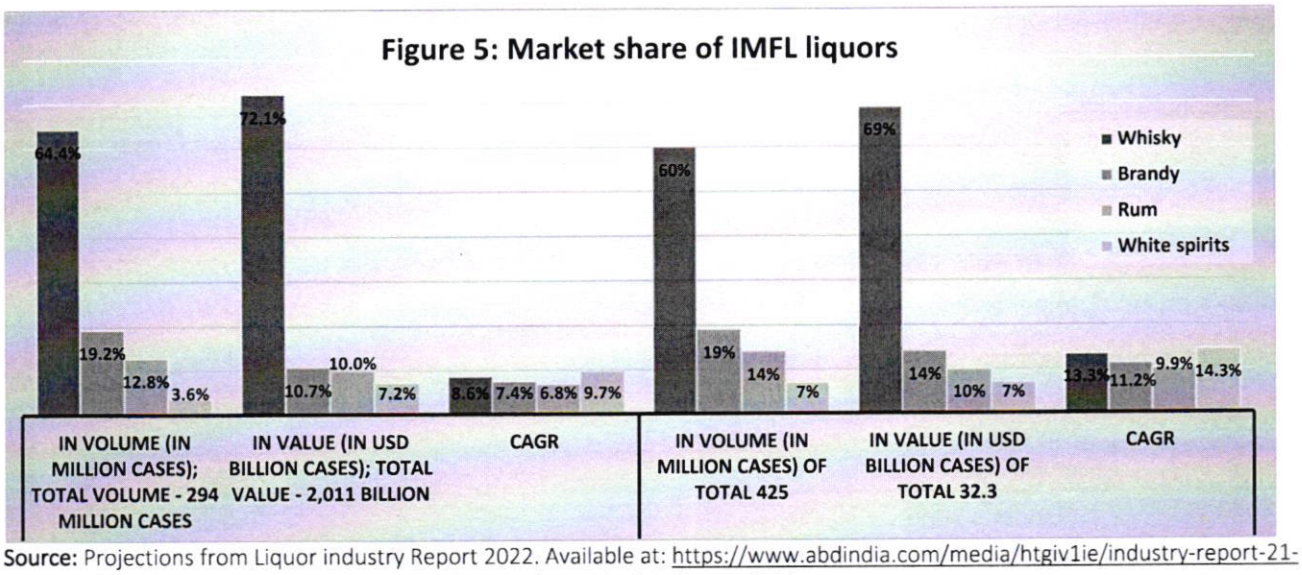
According to Euromonitor International, during CY20 overall IMFL volumes declined as much as 18% to 274 million cases of 9 liters each due to restrictions on mobility of people and closing/operational hour restrictions on restaurants/bars/pubs, but the sales rose by 13% to 353 million cases in 2022. The consumption of IMFL rose by 17.97% from 1,999.25 lakh bulk liters (LBL) in 2020-21 to end at 2,358.60 LBL in 2021-22.

Figure 4: Average Consumption of IMFL (%)



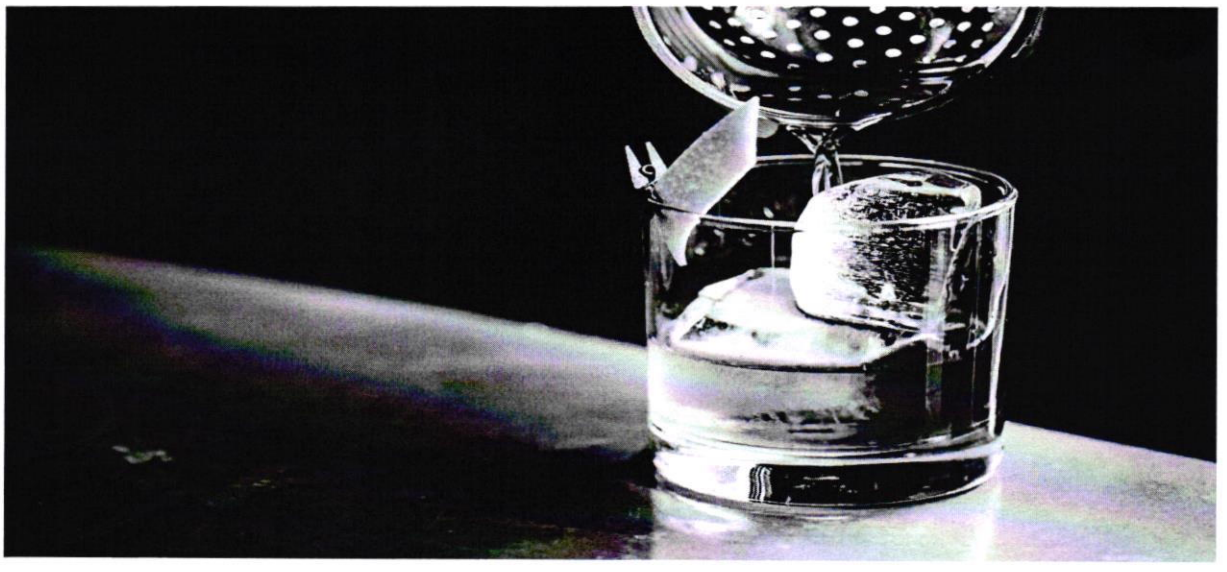
During CY20, Whisky constituted the largest segment with 65.4% of the sales volumes and 74.2% of the value. The largest segment of the industry also suffered severely with a volume decline of 16.3% and value degrowth of 22.7%. White Spirits such as Vodka and Gin account for 3.6% of the total IMFL volumes and 6.8% of the value indicating a premiumization trend. Major players operating in the India alcohol market include United Spirits Limited, Tilaknagar Industries Ltd, Jagatjit Industries, Mohan Meakin, Globus Spirits, Allied Blenders and Distillers Pvt., SAB Millier, Radico Khaitan Limited, Khemani Group, SOM Distilleries and Breweries, and Carlsberg A/S.[3]

Figure 5: Market share of IMFL liquors



Source: Projections from Liquor industry Report 2022. Available at: https://www.abdindia.com/media/htgiv1ie/industry-report-21-jun-2022.pdf and Data of CY21 is from Annual report for FY22 of Radico available at: https://www.bseindia.com/bseplus/AnnualReport/532497/76509532497.pdf

WHISKY



India is responsible for producing thirteen of the world's best-selling whisky brands, with these labels ranging from inexpensive spirits to blends and single malts of the most exclusive category. Some of the top Indian whisky players are United Spirits Limited, Pernod Ricard India (P) Ltd., Radico Khaitan Ltd., Jagatjit Industries Limited, Allied Blenders & Distillers Pvt. Ltd.'s, In-brew Beverages, etc. They categorize their Whisky based on raw materials like malt, wheat, rye, etc., on quality like premium, high-end premium, super premium, etc., on size like 180 ml, 375 ml, 750 ml, and others. Some of the top foreign Whisky brands in Indian market are Chivas Regal, Johny walker, Black Dog, Vat 69, 100 pipers, etc. UAE is the highest importer of Whisky from India.

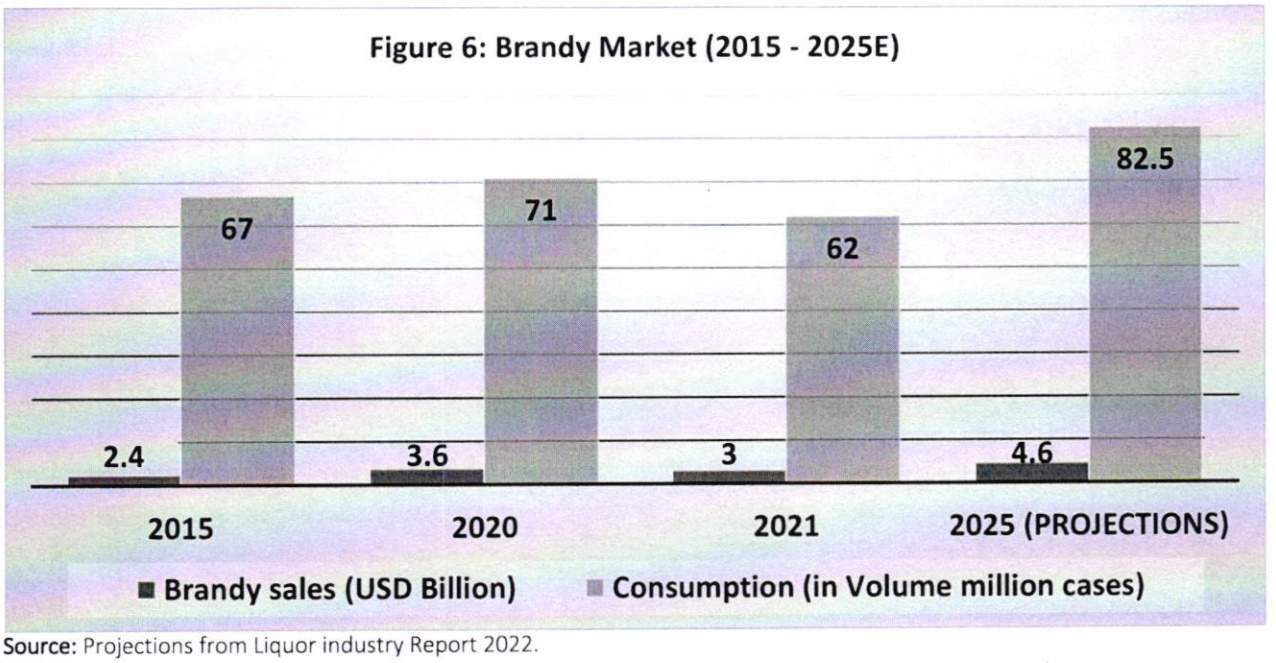
	Table 1: Bestsellers Indian Whisky Brands in 2021 (% growth of sales in 2021 over 2020)	
Sr. No.	Brand Name	% Change in sales
1	McDowell's No 1 Whisky	17.2%
2	Imperial Blue	13.4%
3	Officer's Choice	11.5%
4	Royal Stag	20.8%
5	Haywards	24.2%
6	8 PM	21.2%
7	Blender's Pride	20.8%
8	Bagpiper	6%
9	Royal challenge	8.8%
10	Old Tavern	-3.3%

Source: https://www.thespiritsbusiness.com/2022/06/top-10-best-selling-indian-whiskies/

BRANDY

As per *Food Safety and Standards of India* (FSSAI)'s regulations 2018, it is a distillate made from wine or fruit juices, which is consumed mostly in winters, but surprisingly its sales are lesser in the eastern region (comparatively colder regions) vis-à-vis western states.[4] The South Indian states specially Tamil Nadu, Karnataka, Andhra Pradesh, etc. account for almost 60% of the total brandy sales in India.

Figure 6: Brandy Market (2015 - 2025E)



Source: Projections from Liquor industry Report 2022.

Available at: https://www.abdindia.com/media/htgiv1ie/industry-report-21-jun-2022.pdf

The market share in Kerala is captured by Brandy sales, which is around 51%. It has a wide range of varieties like Cognac, Pomace, Armagnac, etc. It is the second most consumed drink in the Indian market with a market share of 19.1% in volume. Major players that dominate Indian Brandy market are same as Whisky market, i.e., as detailed in Table 1. India exported 2.4 million liters to 24 countries in CY20 out of which Singapore was the largest importer, whereas France is the highest exporter of Brandy to India.

RUM

Rum is liquor made from fermenting sugarcane molasses or its juice. IMFL Rum segment contracted in Covid-19 and became a segment with USD 2.2 billion in FY21 from USD 2.5 billion in FY20. They are of two types, i.e., Dark and Light, Dark being the most preferred Rum. Old Monk is the oldest and most popular blend in India. Historically, the Canteen stores for the defense forces and consumers in southern and eastern India have been the drivers of rum sales in India, with mass brands holding a near monopoly. Its volume of sales was 45 million cases in FY21 and projected to grow to 59 million cases in FY25. Singapore was the biggest exporter of Rum to India in FY21, whereas UAE and Ghana were the biggest importer of Rum in CY20.

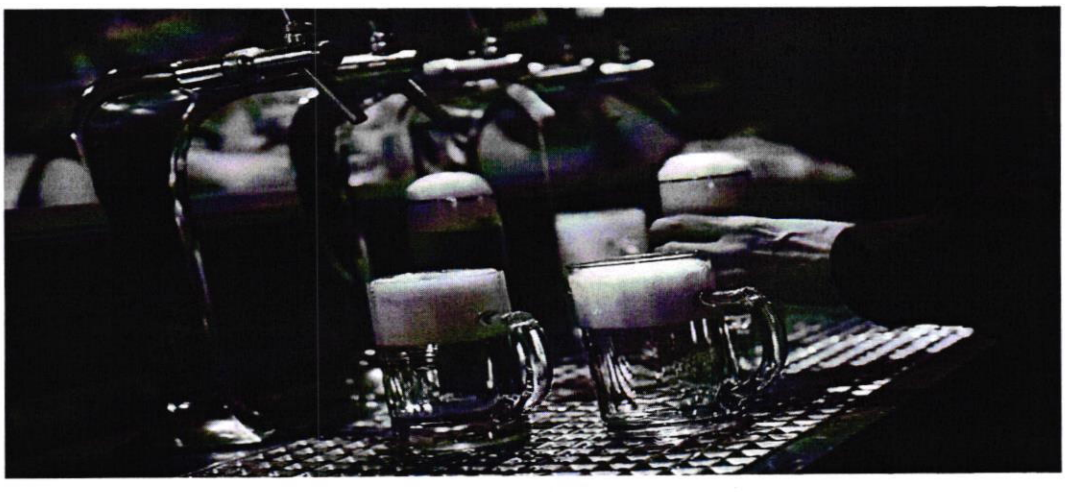
VODKA

According to market research provider Euromonitor International, the vodka sector is expected to grow its volume to 334 million 9-liter cases by 2023. This is compared with 327.1 million cases in 2021, and a projected 327.8 million by the end of 2022. The vodka category appears to be in good health, with the million-case segment of the sector performing remarkably well in 2021, with just a handful of brands experiencing volume declines.

This year saw Russian vodka brands removed from bars and supermarket shelves in the UK after the country began a war against Ukraine in February. The US government imposed sanctions on state-run liquor stores to stop selling Russian-made vodka and spirits. Several major drinks companies including Diageo, Brown-Forman and Pernod Ricard pulled out of Russia, a profitable vodka market, in support of Ukraine. This abstention from Russian brands has left the country's spirits – particularly vodka – in a "precarious position".[5] Revenue in the Vodka segment amounts to USD 37.18 million in 2022. The market is expected to grow annually by 4.34% (CAGR 2022-2025). In global comparison, most revenue is generated in the United States (USD 20,220.00 million in 2022). In relation to total population figures, per person revenues of USD 0.03 are generated in 2022. The market for Vodka segment is expected to show a volume growth of 3.3% in 2023. The average volume per person in the Vodka segment is expected to amount to 0.01 L in 2022.[6]

BEER

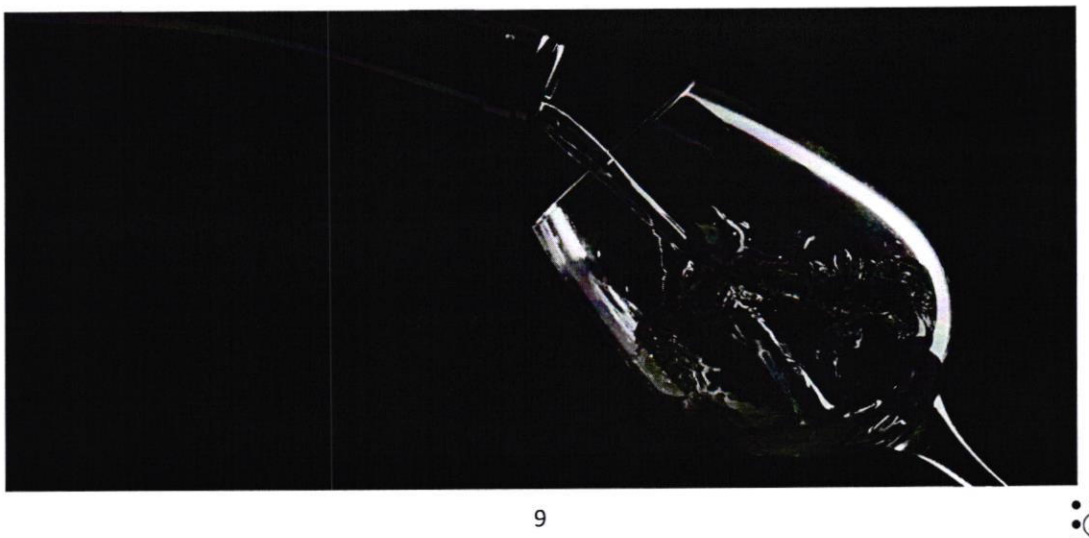
There is a wide range of beers included in the 'Beer' category, i.e., from strong to mild depending upon the alcohol content in the drink. The Indian beer market stood at a value of nearly ₹ 371 billion in 2020. Beer sales grew by a lower 14.95% from 2,011.93 LBL in 2020-21 to 2,312.81 LBL in 2021-22. As per market research, the industry is further expected to reach approximately ₹662 billion by 2026, exhibiting an estimated CAGR of about 9.2% during 2023-2028.[7]



The Excise department's new liquor policy was criticized. Unlike other growing nations, India's beer industry is traditional, and state controlled. High taxes, prohibitions on cross-border travel, manufacturing, retailing, and other structural bottlenecks hamper the faster growth of this industry. Many states monopolize wholesale and/or retail distribution. In nearly 60% of markets, state governments set beer prices. These state-controlled restrictions are in addition to all other central laws governing industries. Certain states enable e-commerce and internet aggregators to supply alcohol straight to customers.

WINE

In the wine market, there are three primary categories: Red Wine, White Wine, and Rose Wine. Both imported and domestically produced wine has massive demand in India. The wine market in India is set to grow by USD 274 million from 2021-26. As per the latest market report by Technavio, the market's growth momentum is likely to decelerate at a CAGR of 19.78%.[8]



While there are several inherent challenges, wine selling businesses have penetrated the domestic market, and many local brands have carved out a distinctive niche for themselves within the industry. Sula Vineyards and Simba are two well-known Indian companies that sell their products in domestic and even international markets.

IMIL (Indian Made Indian Liquor)

IMILs are locally produced regional liquor also known as Country Liquor (CL). For instance, Toddy and Feni are the most widely consumed indigenous liquor in southern regions of India. According to the National Family Health Survey-5 (NFHS-5) 2019-21, alcohol consumption among both men and women is higher in rural India than in urban India. It is consumed by the working and toiling classes. Its sales went up from 3,208.06 LBL in 2020-21 to 3,483.08 LBL (8.57%) in 2021-22.

GROWTH DRIVERS

Market segmentation: The Indian Alco-Bev industry is segmented into IMFL (Indian Made Foreign Liquor), IMIL (Indian Made Indian Liquor), Wine, Beer and imported alcohol. Whiskey dominates the Indian spirits industry by a very wide margin. The IMFL category accounts for almost 72% of the market.

Economic Growth: The Indian economy has grown at a strong pace in the recent past, outperforming most of the emerging markets to become one of the fastest growing major economies in the world. Although, FY20 and FY21 were impacted by global slowdown, over the long haul, India is certain to grow at a fast pace and become an increasingly important contributor to the global economic growth.

Favorable Demographics with significant state-wide variation: India has a young demographic profile and over 15 million people are expected enter the drinking age every year which represents significant growth opportunities for the industry. Total household consumption is expected to reach 300 trillion by 2030. Further, with the proportion of high-income households getting widely distributed, the contribution from tier 2, 3 and 4 cities to the consumption is likely to increase.

In terms of the Seventh Schedule of the Constitution of India, liquor or alcohol is a State subject. This is why the age of consumption and also the age of purchasing of liquor differ markedly across states.

States with minimum drinking age - 18

1. Andaman Nicobar Island [*Andaman and Nicobar Islands Excise Regulation, 2012 Section 24 Excise Policy Rule 14*]
2. Mizoram [*Mizoram Liquor (Prohibition and Control) Bill 2014 Section 58*]
3. Himachal Pradesh [*The Himachal Pradesh Liquor License Rules, 1986 Rule-16*]
4. Puducherry [*The Pondicherry Excise Act, 1970 Section 35*]
5. Rajasthan [*Rajasthan Excise Act, 1950 Section 22*]
6. Sikkim [*The Sikkim Home Guards Bill, 1992 Bill No. 1 of 19920 Section 20*]
7. Kerala [*Abkary Act, (1 of 1992) Section 20*]

States with minimum drinking age - 21

1. Andhra Pradesh [*The Andhra Pradesh (Regulation of Wholesale Trade and Distribution and Retail Trade in Indian Liquor; Foreign Liquor; Wine and Beer) Act, 1993*]

2. Arunachal Pradesh [*The Arunachal Pradesh Excise Act, 1993 Section 42*]
3. Assam [*Rule 241 and 5.10 of the Assam Excise Act, 1993 Section 42*]
4. Chhattisgarh [*The Chhattisgarh Excise Act, 1915 Section 23*]
5. Jammu and Kashmir [*Jammu and Kashmir Excise Act, 1958 Section- 50B Jammu and Kashmir Liquor License and Sales Rules, 1984 Rule 11*]
6. Jharkhand [*The Bihar and Orissa Excise Act, 1915 Section 54*]
7. Dadra and Nagar Haveli [*The Dadra And Nagar Haveli Excise Regulation, 2012 Section 24*]
8. Daman and Diu [*The Goa, Daman and Diu Excise Duty Act And Rules, 1964 Section 19*]
9. Karnataka [*Karnataka Excise Department, 1967*]
10. Goa [*The Goa Excise Duty Act and Rules, 1964 Section 19*]
11. Madhya Pradesh [*The Madhya Pradesh Excise Act, 1915 Section 23*]
12. Odisha [*The Odisha Excise Act, 2005 Section 61*]
13. Tamil Nadu [*Tamil Nadu Liquor (License and Permit) Rules, 1981 Section 25 Rule XV*]
14. Telangana [*Andhra Pradesh Excise Act, 1968 Section 36*]
15. Tripura [*The Tripura Excise Act, 1987 Section 53*]
16. Uttar Pradesh [*United Provinces Excise Act, 1910 Section 2*]
17. Uttrakhand [*United Province Excise Act, 1910 The Uttaranchal (The Uttar Pradesh Excise Act, 1910) Section 2*]
18. West Bengal [*Bengal Excise Act, 1909 Section 51*]

States with minimum drinking age - 25

1. Chandigarh [*Punjab Excise Act, 1915 Section 23*]
2. Delhi [*Delhi Excise Act, 2010 Section 23 Delhi Liquor License Rules, 1976*]
3. Haryana [*Punjab Excise Act, 1914 Section 29*]
4. Meghalaya [*Eastern Bengal And Assam Act, 1910*]
5. Punjab [*Punjab Excise Act, 1914 Section 29*]

States where liquor has been declared illegal

These are "**dry states**" in which the sale of liquor in any form has been banned and declared illegal for any person living in the state.

1. Bihar [*Bihar Excise (Amendment) Bill, 2016 Section 19(4)*]
2. Gujarat [*Bombay Prohibition (Gujarat Amendment) Bill, 2009*]
3. Manipur [*The Manipur Liquor Prohibition Act of 1991*]

4. Lakshadweep [*Bombay Prohibition (Gujarat Amendment) Bill, 2009*]
5. Nagaland [*Nagaland Liquor Total Prohibition Act, 1989*]

Urbanization: Huge population in India is migrating towards bigger cities, where they are exposed to a wider variety of alcoholic beverage products, including IMFL and significantly contributing to the market growth. Rapid urbanization is expected to enhance disposable income, which is favorable for the growth of the industry.

Growth of rural consumption: Rural consumption is expected to grow faster with growing incomes and greater internet penetration. Even during the COVID-19 period, rural economy was more resilient over the last year due to better crops season and ongoing policy support.

Increased Alcohol Accessibility and Availability: Over the past few years, there has been a huge change in attitudes and lifestyle, making consumption of alcohol more socially acceptable. This acceptability of alcohol extends to drinking in family environments, at social events, and by females/youngsters. There has been an increase in the variety of Alco-Bevs and brands with most of them easily available in government licensed outlets, government shops, private licensed retail chains, restaurants, pubs, and bars. There also has been a considerable amount of increase in number of Bars and Pubs.

Regulatory oversight of both central and state governments encompasses a slew of restrictions on production, movement, and sale of Alco-Bev products. Alco-Bev also falls under the purview of Food Safety and Standards Authority of India (FSSAI). In addition, direct advertising of Alco-Bev products is not permitted in India. Prohibitively high inter-state duties compel national Alco-Bev players to set up owned or contract manufacturing setups in every state. Licenses are required to produce, bottle, store, distribute or retail all Alco-Bev products. Distribution is also highly controlled, both at the wholesale and retail levels. In states with government control on pricing, price increase is based on government notifications. In states where retailing is controlled by the state government, there is a specified quota that each player can sell, capping potential to increase market share for our products. These regulations make operations restrictive for the industry players.

Premiumization: Demand for premium brands is relatively less impacted by the industry slowdown due to the pandemic. Further, where spending on commute, social activities or holidays is reducing, consumers are left with more disposable incomes, which they can use to have quality experience at home. Therefore, premium brands are likely to show much more resilience and grow soon.

Several key firms in the alcohol business have modified their product-mix to provide premium category items to customers reflecting the growth trend. It indicates that the industry acknowledges the need for high-quality goods. Post-pandemic premiumization is also coinciding with such trend. According to estimates, the growing affluence among the middle class is expected to witness a 10% increase a year in the USD 55 billion liquor market.[9] The premium spirit segment was not dented majorly because of inflation. Infact, the affordability in some states improved due to changes in excise policy. American Company like Brown-Forman is considering India as a strategic emerging market, where it is strengthening its presence in Tier II cities and venturing into brand building and marketing to enhance its retail presence. The premium spirits category, especially the Alco-Bev segment, has seen reasonable growth as consumers are increasing their demand for international spirits, as well as are looking for newer brands. Millennials, with rising aspirations and exposure to global brands, are increasing their demand for latest trends and brands. The strategic focus is on premiumization. Certain brands like Jack Daniels competes with brands like Jeam Beam Suntory and Royal Challenge American Pride bourbon whiskey recently launched by Diageo through its Indian subsidiary United Spirits Ltd., Heinken business has also grown substantially through e-commerce.

DELETERIOUS IMPACT OF ALCOHOL

Some of the enduring industry risks of alcohol consumption stem from alcohol use disorder (AUD) both at the global and the national level. The extremely damaging consequences of medical consequences of alcohol use have been extensively documented in the literature on the health issues in general and the alcohol industry in particular. Mention may here be made of gastrointestinal (GI) complications; the higher risk of cancers of the pharynx, oral cavity, esophagus and larynx; skeletal muscle weakness caused by acute alcoholic myopathy; Neurological complications, e.g., blackouts, blurred vision, impaired memory and slower reaction times and in severe cases of alcoholic tremors, myopathy, Wernicke's encephalopathy and cerebellar degeneration; and psychiatric complications, such as, depletion of the neurotransmitter serotonin in the brain, causing depression and anxiety leading to a vicious circle of increasingly greater consumption of alcohol.

There are adverse social consequences, e.g., domestic violence, greatly weakening impact on family finances; higher road accidents; sexual/physical assault, rape, exploitation of women in commercial sex work and homicide.

CHALLENGES AHEAD

In terms of the conventional market structure, the alcohol industry of India provides a good example of the oligopolistic market structure. Businesses are under pressure to rapidly adapt their operations to develop a resilient customer experience while maintaining convenience. Covid-19 lockdowns left restaurants and bars closed for a part of the last year and led to the subsequent rise of at-home drinking. The launch of online sale and home delivery of liquor in certain states opened an all-new route to market for consumers. It is still at a nascent stage and requires a lot of effort from both the state governments and the brand owners to make it successful.

There are some brand specific challenges that need addressing *viz.*, Rum deals with a popular myth that it's a winter drink, or that it is primarily consumed by the military. Many international corporations have tried and failed to break into the dark, gold, and spiced Rum markets with their own worldwide brands,[10] foreign whisky producers continue to face hurdles due to the massive 150% levy,[11] strictly regulated beer sector in India has 26 alcohol tariffs, tax rates vary by state in India, Beer franchisees pay excise tax for cross-state sales, and imports of beer are also limited by a quota system.[12] Ishwaraj Bhatia, Co-Founder & COO, Simba Craft Beer once said, *".....it is easier for me to supply my beer to another country than to another state."*[13] ISWAI (International Spirits and Wine Association of India) CEO Nita Kapoor said, *"The Indian Alco-Bev industry is in deep crisis due to inflation on one hand and high taxation rates. In this context, it is needed to decrease taxes and raise product prices for the sector to sustain."*[14]

The invasion by Russia in Ukraine this year has weakened the global economy through significant trade disruption and soaring energy prices causing high inflation and igniting the cost-of-living crisis. Distillers are seeing double-digit, and in some cases triple-digit increases for energy, shipping, glass, and raw materials. A report by Dutch financial-services company Rabobank on the impact of the recession predicts the demand for super-premium wine and spirits brands in the US will drop by mid-single digits in 2023. Despite the challenges, it's not all gloom. *"Spirits have seen a strong rebound post-pandemic..."* says Jose Luis Hermoso, IWSR drinks market analysis research director. He further added, *".... Premium-and-above spirits price bands also grew strongly in H1 2022, with much of the growth generated by agave-based spirits in the US, although growth was also driven by premium-plus gin, rum, malt Scotch, and US and Irish whiskey."*

The war in Ukraine has triggered a costly humanitarian crisis that demands a peaceful resolution. Global growth is expected to slow significantly in 2022, largely because of the war in Ukraine, the volatility in the price of oil and the emerging food crisis. The economic costs of war are expected to spread further through commodity markets, trade, and—to a lesser extent—financial interlinkages. Fuel and food prices have increased rapidly, hitting vulnerable populations in low-income countries hardest. Global growth is projected to slow from an estimated 6.1% in 2021 to 3.6% in 2022 and 2023. This is 0.8 and 0.2% points lower for 2022 and 2023 than projected in January. Beyond 2023,

global growth is forecast to decline to about 3.3% over the medium term. War-induced commodity price increases and broadening price pressures have led to 2022 inflation projections of 5.7% in advanced economies and 8.7% in emerging market and developing economies—1.8 and 2.8% points higher than projected last January. Multilateral efforts to respond to the humanitarian crisis, prevent further economic fragmentation, maintain global liquidity, manage debt distress, tackle climate change, and end the pandemic are essential.

Surprisingly, the latest National Health Survey (NFHS) of India reported that men in the age bracket of 16 to 35 kept themselves away from alcohol consumption. As per the National Family Health Survey (NFHS) data, the popularity of alcohol consumption declined over the past fifteen years. In 2005-06, for instance, 39% of the 35-49 age group used to consume alcohol. It dropped to 36.8% in 2015-16 and further dropped to 27.4% in 2019-21. For the age bracket of 20 to 34, almost 35% of the population consumed alcohol in 2005-06. This proportion dropped to 16% after 15 years. While 11% population in the 15 to 19 age group consumed alcohol in 2005, this dropped to 9% in 2015-16 and was at its lowest in 2021 at 2%.[15] It has, however, to be realized that the new Excise policy of the Delhi Government created uncertainties and unease among many liquor sellers/units. This is likely to impact displacements of existing employees who are engaged in the selling business. There was uncertainty among liquor vendors about how the license would be issued in the wake of the probe into the Delhi government's excise department by the Delhi Police's Economic Offences Wing (EOW). These Policy flip-flops have negatively impacted the industry.

Along with certain uncertainties created due to Delhi's new excise policy, some inter-state disparities are also happening, for instance, liquor sales in Goa have declined compared to previous months due to lower prices in Delhi, Maharashtra. The current inflation led to liquor companies charging higher prices in Maharashtra. As per the ISWAI estimates, wet alcoholic ingredients, such as extra neutral alcohol (ENA) and scotch, are now 5% more expensive than last year, while the cost of packaging materials such as glass bottles rose by 8%, cartons by 37%, and labels and closures by 5% and 15%, respectively, in just one year (FY21 and FY22 (Est)). An ISWAI statement pointed out, "additionally, costs of wages and statutory fees are mounting, while the transportation costs have shot up by 68% between FY18 and FY22. As an example, the costs of a fast-moving brand in the value segment have increased by Rs 60 per bottle (750ml) compared to the previous year".

Some of the top selling IMFLs include Royal Stag, Imperial Blue, McDowell's No.1, Officer's Choice and 8PM. Supply chain management issues, capacity expansion, bottles (volume drop by cans) remain major issues and are related to raw material availability. Barley-malt, the basic raw material in the manufacture of beer, has saw lower prices due to pandemic, which led to reduced demand from brewing and cattle feed sector. The prices of the competitive crops grown in the barley area, however, traded at all time high prices. This led to a significant drop in barley acreages and farmers shifted their acreages towards those rewarding competitive crops. Barley-malt, the basic raw material in the manufacture of beer, was under stress due to higher prices of competitive crops.

While many foreign liquor companies have shown interest in India in recent times, like Brown-Forman, the inflationary pressures have created challenges due to elevated raw material costs. As per the ISWAI estimates, wet alcoholic ingredients like extra neutral alcohol (ENA), scotch are now 5% more expensive than last year, while cost of packaging materials, such as, glass bottles rose by 8%, cartons by 37%, labels and closures by 5% and 15%, respectively in between FY21 to FY22. Costs of wages and statutory fees are escalating while transport costs have also increased by 68% between FY18 to FY22. Further, the Delhi government's new excise policy through which liquor sales through government owned shops were made mandatory due to the EOW's investigation into susceptible illegal liquor selling also created new confusion. Despite the challenge of change, the market for liquor in India seems promising.

Further, alcohol abuse is a growing concern of the authorities. During pandemic abuse against women increased significantly. The liquor industry leaders examined methods to assist Indian customers in becoming increasingly aware and promote conscientious drinking among the populace. Alcohol dependence is a significant problem in

India. According to research by India's Ministry of Social Justice and Empowerment (MoSJE), every third alcohol user in India requires assistance for alcohol use disorders, and only approximately 1 in 38 persons with alcohol dependency report receiving treatment or assistance. At the national level, about 14.6% of people (among 10–75-year-old) are current users of alcohol, i.e., about 16 Crore people. Prevalence is 17 times higher among men than women. Among people consuming alcohol in India, Country liquor ('desi') (about 30%) and spirits (IMFL – Indian Made Foreign Liquor) (about 30%) are the predominantly consumed beverages. About 5.2% of Indians (more than 5.7 crore people) are estimated to be affected by harmful or dependent alcohol use. In other words, every third alcohol user in India needs help for alcohol related problems. States with the high prevalence of alcohol use are Chhattisgarh, Tripura, Punjab, Arunachal Pradesh, and Goa. States with high prevalence (more than 10%) of alcohol use disorders are: Tripura, Andhra Pradesh, Punjab, Chhattisgarh, and Arunachal Pradesh. Only about one in 180 people with alcohol dependence report getting inpatient treatment / hospitalization for help with alcohol problems. Among people suffering from dependence on illicit drugs, one among 20 people has ever received inpatient treatment/ hospitalization for help with drug problems.[16]

The issue of provision of adequate and timely working capital and efficient working capital management for the liquor companies is also of considerable contextual significance in the steady growth of this industry.

WAY FORWARD

India has an incredibly large young demography which presents many opportunities to firms in the industry. As the youth approaches the legal drinking age and becomes more affluent, they are likely to drive much of the expected and projected future demand. Brand owners are focused on appealing to the younger generation through online marketing and storefronts to capture as much of this segment as possible.

During the pandemic, customers explored new channels of sales, such as, in-home consumption, to save value added tax (VAT) at restaurants. The alcoholic beverage sector, which is already burdened with additional laws, has become increasingly cognizant of these rules, which govern manufacturing, the price of war materials, cold storage, transfer from one state to another state, consumption, and other aspects of the industry. Several states in India, viz., Gujarat, Bihar, Nagaland, and Mizoram, have implemented restriction on the sale of alcohol. Additionally, states in India have dry days during significant religious holidays and other events, a phenomenon that is unique to the Indian market. Drinks that are bottled in India are subject to excise charges according to the excise laws that have been handed down by each state. Customs duties are assessed on alcoholic beverages from other countries that are imported into India.

US major companies like Brown-Forman had some launches with Ready to Drink (RTD) offerings and some other variants, as well as planning to bring more innovation-based products (flavored whiskey for instance) in India. Besides strong & large beer Brew pubs have emerged in large cities such as Bengaluru, Pune, and Gurgaon over the last few years. These outlets have introduced consumers to new types of beers, for example 'wheat beer'. Due to health concerns, low alcoholic content breweries are also emerging. The Black & White Whiskey brand is using a 100% biodegradable and recyclable hipster pack now.

The alcohol business in India immediately recovered following lockdown, a proof of its strong and large customer base, which is increasingly made up of millennials and Gen Z. As alcoholic beverage businesses entered the domestic market, several local brands emerged. They maximize digital media's potential, which helps the segment's growth. Alcohol businesses may now advertise on internet platforms, social media, concerts, and events. This industry supports 20 million jobs, and its growth will produce many more. India's alcohol business is large and gives states up to 2 lakh crores in income and assists 40 lakh farmers.

In addition, States regulate the whole supply chain of alcoholic drinks via excise legislation, including manufacturing, distribution, registration, licensing, labelling, packaging, and sale. State regulation in this sector includes price

regulations. Inter-state pricing policies and governance frameworks provide diverse market routes. Frequent policy changes create uncertainty and discourage manufacturers/distillers in planning ahead. Variations in state rules and operating methods have increased supply chain players' compliance burden, reducing commercial ease. The alcohol market is fractured in India, eroding its status as a single market. India has not been able to harness its export potential in this industry.

State Excise departments should establish clear regulations at regular intervals to assist firms in expanding, making long-term investments, and fostering the growth of innovative business models. To promote transparency, excise departments should prioritize the adoption of a 'cost-based' Electronic data processing (EDP) formula above the 'minimum EDP' criterion and examine the effects of price adjustments across different beverage categories on the efficacy of taxing policy. To monitor the movement of goods from the producer to the distributor to the retailer, technologically driven tracking and tracing programs should replace physical surveillance. There is a need to invest in the collection of organized and frequent data on household consumption patterns and the effect of price rises or other policy changes on consumption patterns. State excise commissioners, finance ministers, and other stakeholders should engage in regular in-depth discussions to start off a process of transparent, predictable, and consultation-based price determination. To improve the trade balance, the government should reduce tariffs and other charges and encourage Indian enterprises to export. Reducing duties on intermediate items may strengthen India's industrial capacity. Above a threshold, duty reductions will only enable high-end products to enter.

In sum, despite considerable headwinds, the alcohol industry in India is on a high growth trajectory over the medium-term. It, however, needs an enabling ecosystem for sustained growth. Some of the basic elements of a conducive ecosystem could be clear and predictable policies with periodic revisions in two to three years; digital methods of granting licences and permits, greater use of data analytics and technology-based solutions; collecting structured and periodic data on household consumption patterns (by age, social indicators, area, type of alcohol, etc.) and the impact of price increase or other policy changes on consumption patterns; regular consultations with all stake-holders; and a gradual and calibrated tariff reduction and focus on exports.

Given the impact of State taxes on alcohol estimated at a whopping ₹2.25 lakh crore a year, despite their bewildering diversity across states, there is a compelling need for regulatory reforms with a sense of urgency. What is needed is a broad-spectrum policy with thrust on stability and transparency and 100% private retail for alcohol in conformity with the needs of all sections of the population and the avowed goals of development policy.

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ANNEXURE A/3

State Excise Revenue

Year	State Excise Revenue (in crores)
2012-13	153.01
2013-14	162.66
2014-15	151.14
2015-16	170.04
2016-17	168.98
2017-18	199.3
2018-19	226.21
2019-20	276.27
2020-21	375.38
2021-22	308
2022-23	365.16
2023-24	434.98 (Revised Estimate)
2024-25	660.52 (Budget Estimate)

ANNEXURE A/4

सत्यमेव जयते

Report of the Comptroller and Auditor General of India

Revenue Sector

For the year ended 31 March 2017

GOVERNMENT OF MEGHALAYA

(REPORT NO. 2 OF 2018)

CHAPTER-I: GENERAL

1.1 Trend of revenue receipts

1.1.1 The revenue receipts of the State for the year 2016-17 comprised of:

- Tax and non-tax revenues raised by the Government of Meghalaya
- State's share of net proceeds of divisible Union taxes and duties assigned to the State, and
- grants-in-aid received from Government of India

The details along with the corresponding figures for preceding four years have been depicted in *Table 1.1*

Table 1.1 Trend of Revenue Receipts

(` in crore)

Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1.	**Revenues raised by the State Government**					
	Tax revenue	847.72	949.29	939.21	1056.82	1186.01
	Non-tax revenue	484.94	598.15	343.29	228.60	685.24
	Total	1332.66	1547.44	1282.50	1285.42	1871.25
2.	**Receipts from the Government of India**					
	Share of net proceeds of divisible Union taxes and duties	1192.45	1301.96	1381.69	3276.46	3911.05
	Grants-in-aid	3011.22	3417.29	3764.08	2481.25	3156.65
	Total	4203.67	4719.25	5145.77	5757.71	7067.70
3.	**Total revenue receipts of the State Government (1 and 2)**	**5532.33**	**6266.69**	**6428.27**	**7043.13**	**8938.95**
4.	**Percentage of 1 to 3**	**24.10**	**24.69**	**19.95**	**18.25**	**20.93**

(Source: Finance Accounts)

The above Table indicates that during the year 2016-17, the revenues raised by the State Government (` 1871.25 crore) was 20.93 *per cent* of the total revenue receipts as against 18.25 *per cent* in the preceding year but it was less than 2012-13 and 2013-14 in terms of percentage. The balance 79.07 *per cent* of receipts during 2016-17 was from the Government of India.

1.1.2 The following *Table 1.2* presents the details of Budget Estimates (BE) and actual tax revenues raised during the period 2012-13 to 2016-17:

Table 1.2 Details of Tax revenue

(`in crore)

Sl. No.	Head of revenue	2012-13		2013-14		2014-15		2015-16		2016-17		Percentage of increase (+) or decrease (-) in 2016-17 over 2015-16	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
1	Taxes on sales, trade *etc.*	517.17	631.12	622.83	723.65	914.9	726.2	766.36	811.79	940.47	931.06	(+) 22.71	(+) 14.69
2	State Excise	143.08	153.01	161.69	162.66	205.16	151.14	194.15	170.04	238.24	168.98	(+) 22.70	(-) 0.62
3	Motor Vehicles Tax	31.62	35.82	38.87	36.71	50	39.38	29.45	42.01	50.68	48.22	(+) 72.08	(+) 14.78
4	Stamp duty	12.44	10.31	14.06	9.77	16.66	9.9	12.59	12.74	14.48	17.19	(+) 15.01	(+) 34.92
5	Land revenue	3.59	6.27	4.02	3.47	4.22	0.08	4.77	3.18	5.49	1.27	(+) 15.09	(-) 60.06
6	Taxes and duties on electricity	1.37	0.93	1.37	1.89	1.72	0.81	1.98	3.32	2.28	2.34	(+) 15.15	(-) 29.51
7	Others	8.56	10.26	9.67	11.14	13.65	11.71	9.07	13.74	16.41	16.95	(+) 80.92	(+) 23.36
TOTAL		**717.83**	**847.72**	**852.51**	**949.29**	**1206.31**	**939.22**	**1018.37**	**1056.82**	**1268.05**	**1186.01**	**(+) 24.51**	**(+) 12.22**

(Source: Finance Accounts)

The following reasons for actual increase/decrease in receipts over the previous year were reported by the Departments:

Sales Tax: The increase was due to increase in tax on sales of motor spirits and lubricants and trade tax.

Motor Vehicle Tax: The increase was due to increase in other receipts under the Motor Vehicles Act.

The other Departments did not state the reasons for increase/decrease in receipts despite being requested (May 2017 and September 2017).

1.1.3 The details of the BE and actual non-tax revenue raised during the period 2012-13 to 2016-17 are indicated in *Table 1.3.*

ANNEXURE A/5

सत्यमेव जयते

GOVERNMENT OF MEGHALAYA

FINANCE DEPARTMENT

BUDGET AT A GLANCE

2024 – 2025

(Confidential till placed before the Legislature)

PREFACE

Meghalaya Budget at a Glance is intended to furnish all important features of the State Budget in a small volume. The Statements will indicate a comparable picture of receipts and expenditure with those of the previous years. Efforts have been made to present all important details of the State Budget in an easily understandable form.

Commissioner & Secretary
Finance Department

Table - VII

Revenue from State Taxes & Duties from 2018-2019 onwards

[Rupees in lakh]

Name of Account	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 R.E.	2024-2025 B.E.
1	2	3	4	5	6	7	8
I. Taxes on Income and Expenditure							
1. Professional Tax	1274.09	392.92	427.81	412.41	453.32	524.00	534.00
Total - I	**1274.09**	**392.92**	**427.81**	**412.41**	**453.32**	**524.00**	**534.00**
II) Taxes on Property and Capital Transaction-							
1. Land Revenue	272.82	99.68	2128.86	982.70	490.61	585.00	706.00
2. Stamps and Registration	2618.78	2033.64	3155.65	2705.76	2816.10	3247.00	3425.00
Total - II	**2891.60**	**2133.32**	**5284.51**	**3688.46**	**3306.71**	**3832.00**	**4131.00**
III. Taxes on Commodities and Services							
1. State Excise	22621.24	27627.57	37538.11	30799.58	36516.12	43498.00	66052.00
2. Sale Tax	62750.48	56713.26	72508.78	71888.68	62177.76	82743.00	115595.00
3. Taxes on Vehicles	8695.51	9923.75	7862.54	9942.43	13150.50	15030.00	16267.00
4. Taxes on Goods and Passengers	844.79	913.54	1071.71	1254.50	1405.41	1691.00	1570.00
5. Taxes and Duties on Electricity	255.72	149.46	161.53	162.57	162.08	199.00	239.00
6. Taxes on Entertainment including Taxes on betting	532.75	293.54	120.04	95.23	191.67	220.00	264.00
7. Purchase Tax/ SGST	80596.05	90977.89	82280.74	111793.78	147703.12	178506.00	199475.00
Total - III	**176296.54**	**186599.01**	**201543.45**	**225936.77**	**261306.66**	**321887.00**	**399462.00**
Grand Total	**180462.23**	**189125.25**	**207255.77**	**230037.64**	**265066.69**	**326243.00**	**404127.00**

सत्यमेव जयते

ANNEXURE A/6

Report of the Comptroller and Auditor General of India

Revenue Sector

For the year ended 31 March 2018

भारतीय लेखापरीक्षा और लेखा विभाग + INDIAN AUDIT AND ACCOUNTS DEPARTMENT

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF MEGHALAYA
(REPORT NO. 2 OF 2019)

EXECUTIVE SUMMARY

This Report contains a Performance Audit on *"Working of Mining Department"* and 22 Audit Paragraphs relating to Taxation, State Excise, Transport, Forest & Environment and Stamps & Registration departments. The major audit observations are given below:

Chapter-I: General

- During the year 2017-18, the revenues raised by the State Government (₹1816.73 crore) was 19.59 *per cent* of the total revenue receipts (₹9273.48 crore). The balance 80.41 *per cent* of receipts during 2017-18 comprised of State's share of net proceeds of divisible Union taxes and duties amounting to ₹4323.14 crore and grants-in-aid from Government of India amounting to ₹3133.61 crore.

Paragraph 1.1

- Test check of the records of taxes on sale, trade *etc.*, state excise, motor vehicles tax, forest receipts and other non-tax receipts conducted during the year 2017-18 revealed under assessments, short/non-levy of taxes/duties and loss of revenue amounting to ₹925.62 crore in 252 cases. The departments accepted under assessments, short/non-levy of taxes/duties and loss of revenue of ₹392.42 crore in 127 cases pointed out during 2017-18 and recovered ₹14.21 crore.

Paragraph 1.9

Chapter-II: Taxation Department

- The Superintendent of Taxes failed to apply necessary checks while issuing the certificate of non-deduction of tax to a works contractor. The contractor evaded payment of tax amounting to ₹62.12 lakh on the strength of certificate on non-deduction of tax issued by the ST.

Paragraph 2.8

- Two dealers paid tax on turnover of ₹35.08 crore at old rate of 12.5/13.5 *per cent* instead of applicable rate of 14.5 *per cent* resulting in short payment of tax of ₹68.70 lakh which the Superintendents' of Taxes failed to detect.

Paragraph 2.5

- Two petroleum dealers concealed stock of ₹7.65 crore of motor spirits/high speed diesel and evaded tax of ₹1.03 crore which was not detected by the Superintendents' of Taxes during assessment.

Paragraph 2.11

- Failure of the Superintendent of Taxes to detect evasion of tax by a dealer who fraudulently claimed stock transfer of coal valued at ₹88.23 crore and evaded tax

amounting to ₹4.41 crore; on which penalty not exceeding ₹8.82 crore and interest of ₹2.28 crore were leviable.

Paragraph 2.3

- An automobile dealer did not pay tax amounting to ₹1.98 crore and paid tax amounting to ₹3.56 crore belatedly; on which interest of ₹1.03 crore was leviable. Another dealer paid tax amounting to ₹42.13 lakh against admitted tax liability of ₹67.30 lakh, which resulted in short payment of tax of ₹25.17 lakh on which interest of ₹14.40 lakh is also leviable. The concerned Superintendents' of Taxes failed to detect the same leading to short payment of tax and interest.

Paragraphs 2.4 and 2.7

- Superintendent of Taxes failed to detect short-payment of tax of ₹2.18 crore from an automobile dealer during scrutiny on which interest of ₹42.25 lakh was leviable.

Paragraph 2.6

- A dealer engaged in works contract concealed turnover and evaded payment of tax of ₹1.34 crore which was not detected by the Superintendent of Taxes.

Paragraph 2.9

Chapter-III: State Excise Department

- Failure of the Department to monitor the bonded warehouse resulted in non-realisation of revenue amounting to ₹3.86 crore.

Paragraph 3.3

- Systemic failure of the Excise Department in monitoring the activities of the bonded warehouse licensees resulted in evasion of excise duty amounting to ₹1.86 crore by the licensee of the bonded warehouse.

Paragraph 3.4

Chapter-IV: Transport Department

The State Government under the administrative control of Transport Department set-up weighbridges to be operated by private lessees on payment of annual license fee. Subsequently (January 2017 onwards), the State Government started incorporating revenue sharing provision for 50 *per cent* of weighment fee with the licensee in addition of annual licence fee by private parties.

Audit noticed the following:

- An amount of ₹1.73 crore was due from the lessees of four weighbridges, which were allowed to be operated even after expiry of agreement and default on payment of due license fees.

Paragraph 4.3

- The Department failed to detect under-reporting of the weighment figures of number of trucks by Ratacherra weighbridge lessee which resulted in short payment of weighment fee share amounting to ₹1.09 crore.

Paragraph 4.4

- Delay in taking over control of the weighbridge at Dawki resulted in non-realisation of weighment fee amounting to ₹2.18 crore.

Paragraph 4.5

Chapter-V: Forest & Environment Department

- The Divisional Forest Officers (DFOs) failed to detect under-reporting of export of 2.02 lakh metric tonnes of limestone by the forest check-gates under the control of the DFO, Khasi Hills and 1.05 lakh cubic meter of stone/boulders by forest checkgate at Dawki resulted in loss of revenue amounting to ₹6.72 crore.

Paragraphs 5.5 and 5.6

- In Meghalaya, the user departments (like Public Works Department) which utilize minerals for execution of works are responsible for deduction of royalty from the contractors' payment and depositing with the DFOs. The DFOs failed to monitor the utilization of minerals by three user departments, which resulted in short realization of revenue amounting to ₹2.52 crore.

Paragraph 5.4

- The DFO failed to realise minor mineral reclamation fund amounting to ₹36.12 crore from cement companies on utilization of limestone extracted from non-leased areas.

Paragraph 5.7

Chapter-VI: Mining & Geology Department

Coal and limestone are the primary minerals in the State. In respect of limestone mining, the function of the Mining Department includes granting the leases for mining, enforcing the provisions for scientific mining practices, collection of royalty and mineral *cess*. In respect of coal mining, the Mining Department had not granted any licence for mining of coal. Thus, the coal mining in the State was illegal during the audit coverage period 2013-14 to 2017-18 though the Department was collecting royalty and Meghalaya Environment Protection and Restoration Fund (MEPRF) on illegally extracted coal.

Major audit findings are highlighted below:

- Department failed to take action against the cement companies for non-payment of royalty and cess on limestone consumed. The arrears of revenue stood at ₹318.62 crore as on March 2018.

Paragraphs 6.3.10.1, 6.3.10.2, 6.3.11.1, 6.3.11.2 and 6.3.19.4

1.1.2 The following *Table 1.2* presents the details of Budget Estimates (BE) and actual tax revenues raised during the period 2013-14 to 2017-18:

Table 1.2 Details of Tax revenue

(₹in crore)

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Percentage of increase (+) or decrease (-) in 2017-18 over 2016-17	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
1.	Taxes on sales, trade *etc.*	622.83	723.65	914.90	726.20	766.36	811.79	940.47	931.06	1223.25	766.63	(+)30.07	(+)22.72
	Goods & Services Tax	--	--	--	--	--	--	--	--	--[1]	376.00		
2.	State Excise	161.69	162.66	205.16	151.14	194.15	170.04	238.24	168.98	229.13	199.30	(-)3.82	(+)17.94
3.	Motor Vehicles Tax	38.87	36.71	50.00	39.38	29.45	42.01	50.68	48.22	60.82	67.01	(+)20.00	(+)38.97
4.	Stamp duty	14.06	9.77	16.66	9.90	12.59	12.74	14.48	17.19	18.83	20.25	(+)30.04	(+)17.80
5.	Land revenue	4.02	3.47	4.22	0.08	4.77	3.18	5.49	1.27	5.60	2.08	(+)2.00	(+)63.78
6.	Taxes and duties on electricity	1.37	1.89	1.72	0.81	1.98	3.32	2.28	2.34	2.48	1.82	(+)8.77	(-)22.22
7.	Others	9.67	11.14	13.65	11.71	9.07	13.74	16.41	16.95	13.73	17.01	(-)16.33	(+)0.35
TOTAL		**852.51**	**949.29**	**1206.31**	**939.22**	**1018.37**	**1056.82**	**1268.05**	**1186.01**	**1553.84**	**1450.10**	**(+)22.54**	**(+)22.27**

(Source: Finance Accounts)

It appears from the above table that there were variation between the budget estimate and actual during 2017-18 under different heads of Tax revenue which indicated that the budget was not prepared on realistic basis.

Tax Revenue increased by ₹264 crore (22 *per cent*) in 2017-18 as compared to previous year, the increase was mainly contributed by 'Sales Tax'& 'State Goods and Services Tax' by ₹211.57 crore (22 *per cent*), Motor vehicle Tax ₹18.79 crore (39 *per cent*) and State Excise ₹30.32 crore (18 *per cent*).

The reasons for increase was due to introduction of GST in the State, revision of rates of tax on liquor, revision of licence fee/renewal fee, import pass fee and excise duty and revision of Motor vehicle licence fee, fitness fee *etc.*

[1] There was no separate budget provision for GST collection during the year 2017-18. It was included in the estimates under Taxes on sales, trade *etc.*